

Timothy Martin
HURON CONSULTING SERVICES LLC
92 Hayden Ave
Lexington, MA 02421
Tel: (617) 266-5530

Financial Advisor to the Examiner

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 22-10964 (MG)

(Jointly Administered)

**NOTICE OF SECOND MONTHLY FEE STATEMENT
OF HURON CONSULTING SERVICES FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS FINANCIAL ADVISOR TO THE EXAMINER
FOR PERIOD FROM NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2022**

Name of Applicant:

Huron Consulting Services LLC,
Financial Advisor to the Examiner

Authorized to provide professional services to: Shoba Pillay, Examiner

Date of Retention

November 1, 2022, effective as of the
October 10, 2022

Period for Which Fees and Expenses are
Incurred:

November 1, 2022 through November 30,
2022

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Ltd. (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

Fees Incurred:	\$959,462.00
20% Holdback:	\$191,892.40
Total Compensation Less 20% Holdback	\$767,569.60
Total Expenses Incurred:	\$0.00
Total Fees and Expenses Requested:	\$767,569.60

This is a(n) X Monthly² Interim Final Fee Application

² Notice of this Monthly Fee Statement shall be served in accordance with the Interim Compensation Order (as defined herein) and objections to payment of the amounts described in this Monthly Fee Statement shall be addressed in accordance with the Interim Compensation Order.

Pursuant to the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 521] (the “Interim Compensation Order”),³ Huron Consulting Services LLC (“Huron”) hereby submits this SECOND monthly statement (the “Monthly Statement”), seeking compensation for services rendered and reimbursement of expenses incurred as financial advisor the Examiner described in the *Examiner’s Application for Entry of an Order Authorizing the Employment and Retention of Huron Consulting Services LLC as Financial Advisor Effective as of October 10, 2022* [Docket No. 1070], for the period from November 1, 2022 through November 30, 2022 (the “Monthly Period”). By this Monthly Statement, Huron seeks payment in the amount of \$767,569.60 which comprises (i) 80% of the total amount of compensation sought for actual and necessary services rendered during the Monthly Period. Huron incurred no reimbursable expenses during the Monthly Period.

SERVICES RENDERED AND EXPENSES INCURRED

1. Attached hereto as Exhibit A is a summary of Huron’s professionals by individual, setting forth the (a) name and title of each individual who provided services during the Monthly Period, (b) aggregate hours spent by each individual, (c) hourly billing rate for each such individual at Huron’s current billing rates, and (d) amount of fees earned by each Huron professional. The blended hourly billing rate of Huron timekeepers during the Monthly Period is approximately \$888.88.

2. Attached hereto as Exhibit B is a summary of the services rendered and compensation sought, by project category, for the Monthly Period.

3. Attached hereto as Exhibit C is a summary of expenses incurred and reimbursement

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Interim Compensation Order.

sought, by expense type, for the Monthly Period.

4. Attached hereto as Exhibit D are itemized time records of Huron's professionals for the Monthly Period and summary materials related thereto.

5. Attached hereto as Exhibit E is an itemized record of all expenses for the Monthly Period.

NOTICE AND OBJECTION PROCEDURES

6. Huron will provide notice of this Fee Statement in accordance with the Interim Compensation Order. A copy of this Fee Statement is also available on the website of the Debtors' solicitation agent at <https://cases.stretto.com/celsius>. Huron submits that no other or further notice need be given.

7. Objections to this Monthly Statement, if any, must be served upon the Notice Parties, and by email, hand, or overnight delivery upon Huron Consulting Services LLC, Attn: Timothy Martin (tmartin@hcg.com) no later than April 14, 2023 at 12:00 p.m. (prevailing Eastern Time) (the "Objection Deadline"), setting forth the nature of the objection and the specific amount of fees or expenses at issue.

8. If no objections to this Monthly Statement are received by the Objection Deadline, Huron will be entitled to 80% of the fees and 100% of the expenses identified in this Monthly Statement.

9. If an objection to this Fee Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Fee Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing to be held by the Court.

Dated: April 6, 2023
Lexington, MA

Respectfully submitted,

/s/ Timothy J. Martin

Timothy J. Martin

HURON CONSULTING SERVICES LLC

92 Hayden Ave

Lexington, MA 02421

Tel: (617) 266-5530

tmartin@hcg.com

Financial Advisor to the Examiner

EXHIBIT A

**SUMMARY OF FOURTH MONTHLY FEE STATEMENT OF HURON CONSULTING
SERVICES LLC FOR SERVICES RENDERED FOR THE PERIOD NOVEMBER 1,
2022 THROUGH NOVEMBER 30, 2022**

Professional	Title	Rate	Hours	Fees
Robert Barnett	Managing Director	\$ 1,020	69.2	\$ 70,584.00
Timothy Martin	Managing Director	1,095	202.9	222,175.50
Michael Boyer	Senior Director	920	150.2	138,184.00
Anju Joseph	Senior Director	920	120.0	110,400.00
Robert Loh	Senior Director	920	245.6	225,952.00
Jean-Louis Sorondo	Senior Director	950	99.8	94,810.00
Wojtek Hajduczyk	Director	725	7.9	5,727.50
Richard Manza	Manager	575	8.1	4,657.50
Jason Olivo	Associate	495	38.0	18,810.00
Amanda Quintile	Associate	495	137.7	68,161.50
Total			1,079.4	\$ 959,462.00

EXHIBIT B

**COMPENSATION BY PROJECT CATEGORY TASK CODE
FOR SERVICES RENDERED BY HURON CONSULTING SERVICES LLC
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2022**

Task Code	Description	Hours	Fees
1	Cryptocurrency Analysis	621.3	\$ 525,841.00
2	Tax Issues	23.4	22,428.00
3	Utility Obligations	103.5	94,667.50
4	Billing and Fee Applications	9.6	9,867.00
5	Investigation Planning and Analysis	102.7	97,493.00
6	Communications with Parties in Interest	3.7	3,789.00
7	Witness Interviews	63.4	64,043.00
8	Report Preparation and Drafting	133.6	131,672.50
9	Business Operations	18.2	9,661.00
	Total	1,079.4	\$ 959,462.00

EXHIBIT C

**EXPENSE SUMMARY BY HURON CONSULTING SERVICES LLC
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2022**

No expenses incurred during period

EXHIBIT D

TIME RECORDS

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/01/22	Amanda Quintile	Revise May 2022 ALCO Presentation analysis based on comments from Huron	0.6
11/01/22	Amanda Quintile	Revise March 2022 ALCO Presentation analysis based on comments from Huron team.	0.4
11/01/22	Amanda Quintile	Revise April 2022 ALCO Presentation analysis based on comments from Huron	0.5
11/01/22	Amanda Quintile	Review in relativity workspace additional ALCO presentations to include in the summary.	0.6
11/01/22	Anju Joseph	Review workbook of customer balances and gain understanding of assessing transfers, hold and earn, and other activity.	0.6
11/01/22	Jean-Louis Sorondo	Draft email to T. Martin (Huron) outlining data request for A&M on 2 year SOFA data.	0.3
11/01/22	Michael Boyer	Review updated docket filings related to Debtor's crypto assets.	0.5
11/01/22	Michael Boyer	Edit draft exhibit descriptions for Examiner Counsel.	0.5
11/01/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	1.7
11/01/22	Robert Loh	Observe portions of Omnibus Hearing related to expanded examination scope.	1.3
11/01/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on UTXO assets).	1.1
11/02/22	Jean-Louis Sorondo	Design update query to map user name information from 90 day sofa source to two year sofa source.	2.3
11/02/22	Jean-Louis Sorondo	Analyze 100 largest userid accounts by first date and deposit.	1.2
11/02/22	Jean-Louis Sorondo	Analyze 2 year customer transaction data to determine custody balances at points in time.	0.8
11/02/22	Jean-Louis Sorondo	Analyze customer transaction data to determine user_id chart for 1,000 largest accounts.	0.8
11/02/22	Jean-Louis Sorondo	Draft summary schedule of customer transaction activities for transaction analysis.	0.6
11/02/22	Jean-Louis Sorondo	Call with T. Martin (Huron) to discuss data contained in two year customer transaction schedules produced by Celsius.	0.4
11/02/22	Michael Boyer	Review updated Debtor production of data requests related to asset location.	0.8
11/02/22	Richard Manza	Review first day declarations and examiner retention to understand company background and scope of analysis.	1.6
11/02/22	Richard Manza	Prepare correspondence related to project overview and near term deliverables.	0.6
11/02/22	Robert Barnett	Review and analysis of Arkham report in connection with crypto workplan.	1.8
11/02/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	2.3
11/02/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on UTXO assets).	2.2
11/02/22	Robert Loh	Review Debtor prepared schedule of user account balances, most recent transaction dates, and transaction location.	1.9
11/02/22	Timothy Martin	Analyze customer 2 year SOFA data in connection with customer earnings and withdrawal of earnings.	1.4
11/02/22	Timothy Martin	Review and analyze Arkam reporting in connection with analysis of business	0.9
11/02/22	Timothy Martin	Review and analyze Celsius whitepaper in connection with analysis of revenue sources.	0.8
11/02/22	Timothy Martin	Analyze daily trend report summary for discussion with counsel.	0.6
11/02/22	Timothy Martin	Call with Examiner and S. Cooper, V. Lazar, K. Sadeghi, L. Raiford (Jenner) to discuss blockchain tracing and identification of Celsius wallets.	0.5
11/02/22	Timothy Martin	Call with J. Sorondo (Huron) regarding analysis of 2 year SOFA customer data in connection with Earn and Custody account analysis.	0.4
11/02/22	Timothy Martin	Analyze SOFA data from Debtors to determine customer and transaction counts.	0.4

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/03/22	Amanda Quintile	Create template of CEL token supply and holder historical analysis.	0.8
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q2 2020 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q3 2020 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q1 2021 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q2 2021 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q3 2021 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q4 2019 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q1 2020 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q4 2020 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q4 2021 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q1 2022 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q2 2022 data.	0.6
11/03/22	Jean-Louis Sorondo	Create custom user account report for 600k accounts with holdings and transaction type.	2.3
11/03/22	Jean-Louis Sorondo	Analyze customer balance files produced by Debtors, including validation of balances to prior analyses.	1.8
11/03/22	Jean-Louis Sorondo	Continue development of custom user account report and generate statistics on various combinations of interest.	1.7
11/03/22	Jean-Louis Sorondo	Analyze customer balance data to prepare report on transfers between customer accounts.	2.9
11/03/22	Robert Loh	Review of Fireblocks data production "address balance" reports by legal entity.	2.3
11/03/22	Robert Loh	Conduct preliminary review of eight 'Celsius Balance Export' files provided by Elementus.	1.8
11/03/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	1.1
11/03/22	Robert Loh	Prepare summary of data contained within initial Fireblocks production and outstanding information needs.	0.6
11/03/22	Timothy Martin	Analyze treasury waterfall reports in connection with returns on coin activity.	1.6
11/03/22	Timothy Martin	Review of BTC analysis in connection with produced list of custody wallets.	1.4
11/03/22	Timothy Martin	Review of summary data in connection with 2 year SOFA activity.	0.3
11/04/22	Amanda Quintile	Call with R. Loh (Huron) regarding the analysis of CEL token buybacks and token burns.	0.4
11/04/22	Amanda Quintile	Update Celsius Buybacks analysis with historical data for market volume and price change utilizing coin market cap.	0.9
11/04/22	Amanda Quintile	Update Celsius Burns analysis with historical data for market volume and price change utilizing coin market cap.	0.9
11/04/22	Amanda Quintile	Create template for Celsius Buybacks analysis to include historical data for market volume and price change.	0.8
11/04/22	Amanda Quintile	Create template for Celsius Burns analysis to include historical data for market volume and price change.	0.6
11/04/22	Amanda Quintile	Review Celsius Buybacks schedule to determine the period covered to update analysis.	0.3
11/04/22	Amanda Quintile	Review Celsius Burns schedule to determine the period covered to update analysis.	0.3
11/04/22	Jean-Louis Sorondo	Create analysis pulling crypto price tables into transaction database to provide daily pricing.	2.2
11/04/22	Jean-Louis Sorondo	Integrate daily cryptocurrency prices into cryptocurrency transaction schedules to include both number and value of assets.	1.7
11/04/22	Jean-Louis Sorondo	Continue to integrate daily cryptocurrency prices into cryptocurrency transaction schedules to include both number and value of assets.	1.6
11/04/22	Jean-Louis Sorondo	Prepare charts showing movement from earn to custody and withheld accounts.	1.8
11/04/22	Michael Boyer	Review CEL, BTC, ETH transaction history reports from Elementus.	0.8

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/04/22	Robert Loh	Participate in witness interview debrief with S. Pillay, A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin (Huron).	0.5
11/04/22	Robert Loh	Meet with A. Quintile (Huron) regarding the analysis of CEL token buybacks and token burns.	0.4
11/04/22	Robert Loh	Prepare schedule of daily blockchain activity for identified custody wallets for the period April 7 through July 13, 2022.	2.2
11/04/22	Robert Loh	Review documents and data provided by UCC/Elementus and compare to analyses conducted by Huron.	1.8
11/04/22	Robert Loh	Prepare outline of questions and follow ups regarding scope of work performed by Elementus and completeness of findings.	0.8
11/04/22	Robert Loh	Review outstanding items in preparation for call with Elementus.	0.7
11/04/22	Timothy Martin	Prepare summary of blockchain activity in connection with discussions with Elementus and requests for additional information.	1.2
11/04/22	Timothy Martin	Prepare outline of analyses and schedules to include in draft report outline.	0.9
11/04/22	Timothy Martin	Communicate with A. Cooper (Jenner) regarding liquidity to cover shortfalls, follow ups and projects for Elementus.	0.5
11/05/22	Robert Loh	Review of 'Custody Production-tx-history' data provided by Fireblocks (2022).	3.4
11/05/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Custody Staging and Mining (2022).	1.2
11/05/22	Robert Loh	Prepare updated document request lists in connection with interim report analyses.	0.6
11/05/22	Timothy Martin	Analyze blockchain activity for specific coins in connection with draft report.	2.1
11/05/22	Timothy Martin	Analyze transactions related to ERC 20 tokens and compare to materials received from Elementus.	1.2
11/06/22	Jean-Louis Sorondo	Continue to analyze inflow and outflow of crypto assets by customers in weeks prior to June pause.	1.3
11/06/22	Jean-Louis Sorondo	Update analysis of coin activity during custody period to include categories of coin.	1.3
11/06/22	Jean-Louis Sorondo	Prepare worksheet with total daily inflows and outflows, and net (4/15 – 7/15) for BAT, 1INCH and ETH.	1.2
11/06/22	Michael Boyer	Analyze recent UCC motions related to cryptocurrency assets.	0.8
11/06/22	Robert Loh	Discuss with T. Martin (Huron) treasury waterfall analysis.	0.4
11/06/22	Robert Loh	Analyze discrepancies between Elementus data and blockchain verifications done by HCG related to BTC custody wallets.	1.7
11/06/22	Timothy Martin	Call with R. Loh (Huron) regarding treasury waterfall and interest rate spread.	0.4
11/06/22	Timothy Martin	Analyze daily blockchain transactions in connection with company's reconciliation of Custody accounts.	2.4
11/07/22	Amanda Quintile	Meet with T. Martin, M. Boyer, and R. Loh (Huron) re: CEL movement analysis for inclusion in Interim Report (partial participation).	0.4
11/07/22	Amanda Quintile	Work through CEL token analysis with M. Boyer (Huron) and incorporate	0.2
11/07/22	Amanda Quintile	Update Custody Wallet schedule with bitcoin blockchain activity dates for 110 custody wallets.	1.4
11/07/22	Amanda Quintile	Update CEL token supply and holder historical analysis based on comments from Huron team.	0.8
11/07/22	Amanda Quintile	Prepare for meeting with Huron team re: CEL movement analysis on 11/07/2022.	0.4
11/07/22	Amanda Quintile	Review Custody Wallet schedule provided by Huron team to update the bitcoin blockchain activity.	0.4
11/07/22	Jean-Louis Sorondo	Prepare examples and statistics on movement of coins for inclusion in report	2.0
11/07/22	Jean-Louis Sorondo	Analyze database on movement of coins between earn, custody and withheld over 2 year period.	1.2
11/07/22	Jean-Louis Sorondo	Continue to analyze coin movement between account types.	1.0

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/07/22	Michael Boyer	Participate in Examiner interim report update call analyzing CEL movement with T. Martin, R. Loh, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/07/22	Michael Boyer	Participate in CEL token analysis call with A. Quintile (Huron) and update current open items list of schedules for the Examiner interim report.	0.5
11/07/22	Michael Boyer	Research activities in Celsius extended public key wallets.	2.3
11/07/22	Michael Boyer	Draft summary schedules of custody balances per Freeze reports.	1.3
11/07/22	Michael Boyer	Review CEL token price changes related to burn and buyback summaries.	1.2
11/07/22	Michael Boyer	Review reported custody balances by coin grouping and dates.	0.8
11/07/22	Michael Boyer	Draft commentary on reported custody balance findings, issues and variances.	0.8
11/07/22	Robert Loh	Follow up call with T. Martin, M. Boyer, and A. Quintile (Huron) on CEL movement for interim report schedules and analyses.	0.8
11/07/22	Robert Loh	Compare Fireblocks transaction and balance information to Freeze Reports prepared by the Debtor.	2.4
11/07/22	Robert Loh	Prepare outline of additional custody wallet analyses in support of interim report.	2.1
11/07/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Celsius UK (2022).	1.9
11/07/22	Robert Loh	Research allegations made by UCC blockchain forensic firm related to "unburning" of burned CEL tokens.	1.7
11/07/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Staging Lithuania (2022).	1.2
11/07/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Finance (2022).	0.8
11/07/22	Robert Loh	Update analysis of CEL token burns.	0.6
11/07/22	Timothy Martin	Participate in Examiner interim report update call with R. Loh, M. Boyer, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/07/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding funding of custody deficits.	0.3
11/07/22	Timothy Martin	Analyze fireblocks transaction data and reconcile with customer activity.	1.5
11/07/22	Timothy Martin	Analyze company's purchases and burning of Celsius token and compare to market activity for same periods.	2.1
11/07/22	Timothy Martin	Reconcile daily fireblocks activity to company ledger activity.	0.8
11/08/22	Amanda Quintile	Update surplus and deficit schedule to include coin balances on dates where a reconciliation was performed by Celsius.	1.6
11/08/22	Amanda Quintile	Update blockchain in/out schedule to include coin balances on dates where a reconciliation was performed by Celsius.	1.4
11/08/22	Amanda Quintile	Update daily shortfall analysis comparison tab to include custody balances on dates where a reconciliation was performed by Celsius.	1.2
11/08/22	Amanda Quintile	Review and prepare schedules for meeting with Huron team re: analyses for interim report.	1.1
11/08/22	Amanda Quintile	Create template of the surplus and deficit schedule for the daily shortfall analysis based on Huron team guidance.	0.6
11/08/22	Amanda Quintile	Create template of the blockchain in/out schedule for the daily shortfall analysis based on Huron team guidance.	0.6
11/08/22	Amanda Quintile	Revise surplus and deficit schedule based on comments from Huron team.	0.5
11/08/22	Amanda Quintile	Revise blockchain in/out schedule based on comments from Huron team.	0.4
11/08/22	Jean-Louis Sorondo	Prepare summary analysis of coin movement to custody for R. Loh (Huron).	1.1
11/08/22	Michael Boyer	Participate in analysis planning call with T. Martin, R. Loh (Huron) on tracing blockchain activities. Participation necessary due to workstream responsibilities.	0.3
11/08/22	Michael Boyer	Draft summary schedule of historical custody reserve amounts by coin type and	1.5
11/08/22	Michael Boyer	Prepare variance analysis of Freeze Reports across selected dates based on observed changes.	1.5
11/08/22	Michael Boyer	Standardize new Freeze reports added to analyses for Examiner counsel review.	1.3
11/08/22	Michael Boyer	Update custody asset comparison detailed schedules for Interim Report.	1.0
11/08/22	Michael Boyer	Draft custody asset summary schedules.	0.8

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/08/22	Michael Boyer	Update Freeze Report analysis with additional dates.	0.8
11/08/22	Michael Boyer	Reconcile calculated vs reported custody reserve amounts for all Freeze Reports reviewed.	0.8
11/08/22	Robert Loh	Participate in analysis planning call with T. Martin, M. Boyer (Huron) to discuss blockchain activity tracing. Participation necessary due to workstream	0.3
11/08/22	Robert Loh	Prepare analysis of customer account activity (per SOFA) to Fireblocks data and blockchain.	2.4
11/08/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - January 2022).	2.3
11/08/22	Robert Loh	Continue analysis of customer account activity (per SOFA) to Fireblocks data and blockchain.	2.3
11/08/22	Robert Loh	Revise schedules and exhibits for inclusion with Interim Report.	1.9
11/08/22	Robert Loh	Draft update for Examiner and Counsel related to additional Fireblocks data received from Debtors.	0.7
11/08/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) regarding tracing of blockchain activities.	0.3
11/08/22	Timothy Martin	Prepare analysis of daily blockchain reconciliations and related deficits.	2.2
11/08/22	Timothy Martin	Review of Custody funding transaction in response to questions from counsel.	1.4
11/08/22	Timothy Martin	Review and analyze data related to FTX assets and liabilities.	1.1
11/08/22	Timothy Martin	Prepare summary reconciliation of liabilities for discussion with A&M.	0.6
11/08/22	Timothy Martin	Review of emails related the FTX assets and liabilities and potential losses.	0.4
11/08/22	Timothy Martin	Prepare mapping of Celsius cryptocurrency classifications and correspond with R. Loh (Huron) regarding movement of ADA in May 2022.	0.3
11/09/22	Amanda Quintile	Meet with R. Loh, M. Boyer, T. Martin (Huron) to discuss testing a sampling of transactions for each cryptocurrency for the fireblocks transaction hash verification on 11/09/2022 (partial attendance). Participation necessary due to workstream responsibilities.	0.4
11/09/22	Amanda Quintile	Test the last transaction of each month for the fireblocks transaction hash verification and update file.	1.5
11/09/22	Amanda Quintile	Make additional updates to the surplus and deficit schedule based on comments from Huron team.	1.3
11/09/22	Amanda Quintile	Make additional updates to the blockchain in/out schedule based on comments from Huron team.	1.2
11/09/22	Amanda Quintile	Test the top 10 incoming and outgoing for the fireblocks transaction hash verification and update file.	0.9
11/09/22	Jean-Louis Sorondo	Update analysis of custody shortfall as described by T. Martin (Huron).	0.7
11/09/22	Michael Boyer	Participate in analysis planning update call with T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/09/22	Michael Boyer	Correspond with T. Martin (Huron) regarding variance analyses review.	0.2
11/09/22	Michael Boyer	Prepare commentary and summaries for updated analyses and findings and revisions based on internal Huron review.	1.7
11/09/22	Michael Boyer	Update custody balance and variance schedules with footnotes on variance drivers by coin type and date.	1.6
11/09/22	Michael Boyer	Update custody reserve comparison schedule per review comments.	0.6
11/09/22	Michael Boyer	Prepare May-June coin variance analyses for Interim Report.	1.4
11/09/22	Robert Loh	Participate in analysis planning update call with T. Martin, M. Boyer and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/09/22	Robert Loh	Perform initial review of additional Fireblocks data production (2022 Celsius DeFi (US) transaction history).	2.7
11/09/22	Robert Loh	Continue analysis of customer account activity (per SOFA) to Fireblocks data and blockchain.	2.3
11/09/22	Robert Loh	Revise Interim Report schedules and exhibits based on feedback from counsel.	2.1

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/09/22	Robert Loh	Perform initial review of additional Fireblocks data production (2022 Celsius Network US transaction history).	1.9
11/09/22	Robert Loh	Review export of customer account activity during the two year period prior to	0.9
11/09/22	Timothy Martin	Call on blockchain analysis and exhibits with R. Loh, M. Boyer, and A. Quintile (Huron).	0.8
11/09/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding cryptocurrency tracing.	0.3
11/09/22	Timothy Martin	Prepare analyses of daily changes in Custody balances.	1.7
11/09/22	Timothy Martin	Review of Slack documentation regarding treasury and movement of coins.	1.2
11/09/22	Timothy Martin	Review and comment on draft Freeze summary exhibits.	0.6
11/10/22	Amanda Quintile	Call with T. Martin (Huron) on charting of historical Custody holdings.	0.3
11/10/22	Amanda Quintile	Call with T. Martin (Huron) addressing comments from counsel regarding surplus charts.	0.3
11/10/22	Amanda Quintile	Create surplus and deficit as a % of liability chart for each of the coin groupings and share with Huron team for comments.	1.4
11/10/22	Amanda Quintile	Identify the names of each symbol included on the Celsius coin mapping and update template.	0.9
11/10/22	Amanda Quintile	Identify the coin grouping of each symbol included on the Celsius coin mapping and update template.	0.9
11/10/22	Amanda Quintile	Create Celsius coin mapping template for the daily shortfall analysis.	0.7
11/10/22	Amanda Quintile	Analyze the custody balance file prepared by the A&M team to identify and remove duplicative report entries.	0.7
11/10/22	Jason Olivo	Convert pricing data for all cryptocurrencies to USD.	1.1
11/10/22	Jason Olivo	Analyze pricing data for all coins for 2022 from coin databases.	0.9
11/10/22	Jean-Louis Sorondo	Create Net Custody Per Coin chart at 5/9 compare 2yr to 90 day source to verify.	1.2
11/10/22	Michael Boyer	Update CEL token custody balance schedule based on review comments.	1.2
11/10/22	Michael Boyer	Review updated Debtor production of data requests.	1.0
11/10/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - April 2022).	2.7
11/10/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - March 2022).	2.3
11/10/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - February 2022).	1.9
11/10/22	Robert Loh	Prepare summary of blockchain analysis procedures and outstanding research areas related to custody accounts.	1.1
11/10/22	Timothy Martin	Call with A. Quintile (Huron) regarding charting of historical Custody holdings.	0.3
11/10/22	Timothy Martin	Call with A. Quintile (Huron) regarding comments from counsel regarding surplus charts.	0.3
11/10/22	Timothy Martin	Research coin name and price history in connection with inquiries from counsel.	1.6
11/10/22	Timothy Martin	Research exposure to FTX in response to question from counsel.	0.3
11/11/22	Amanda Quintile	Meet with T. Martin, M. Boyer, J. Sorondo and R. Loh (Huron) to edit exhibits.	0.7
11/11/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer and J. Sorondo to discuss creating a shortfall dollar value schedule and review schedules for interim report. Participation necessary due to workstream responsibilities.	0.7
11/11/22	Amanda Quintile	Call with T. Martin (Huron) to review daily transaction analysis.	0.4
11/11/22	Amanda Quintile	Update shortfall dollar value schedule to include coin and dollar balances on dates where a reconciliation was performed by Celsius.	1.9
11/11/22	Amanda Quintile	Update net fireblocks schedule to include coin balances on dates where a reconciliation was performed by Celsius.	1.7
11/11/22	Amanda Quintile	Input coin pricing data from messari into shortfall dollar value schedule and identify which coins we still need pricing data for.	1.5

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/11/22	Amanda Quintile	Update Celsius surplus and deficit as a % of liability chart based on comments from Huron team.	1.4
11/11/22	Amanda Quintile	Create template of the shortfall dollar value schedule for the daily shortfall analysis based on Huron team guidance.	1.1
11/11/22	Amanda Quintile	Create template of the net fireblocks schedule for the daily shortfall analysis based on Huron team guidance.	0.8
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q1 2021.	1.6
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q4 2021.	1.3
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q2 2021.	0.9
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q3 2021.	0.7
11/11/22	Jean-Louis Sorondo	Query to compare 2yr ledger to AM daily coin balances and review results.	1.8
11/11/22	Jean-Louis Sorondo	Export coin balance data and prepare analysis to show trends.	1.5
11/11/22	Jean-Louis Sorondo	Continue coin balance analysis and edit data formats for export.	1.2
11/11/22	Michael Boyer	Participate in Interim report planned schedules call with T. Martin, R. Loh, J. Sorondo and A. Quintile (Huron). Participation necessary due to workstream	0.7
11/11/22	Michael Boyer	Correspond with T. Martin (Huron) on analysis for CEL reserve schedule.	0.3
11/11/22	Michael Boyer	Participate in custody liability reconciliation review call with T. Martin (Huron).	0.3
11/11/22	Michael Boyer	Participate in Examiner update follow up call with T. Martin, R. Loh (Huron), and participate in prep call for Examiner discussion.	0.5
11/11/22	Michael Boyer	Draft custody balance schedules for each coin grouping by date.	1.3
11/11/22	Michael Boyer	Reconcile custody liabilities reported on freeze reports and daily custody reconciliation schedule.	1.2
11/11/22	Michael Boyer	Update templates for revised custody balance schedules.	0.7
11/11/22	Michael Boyer	Update custody balance schedules for each coin grouping by date.	0.5
11/11/22	Michael Boyer	Prepare Freeze summary reports for quality control review.	0.5
11/11/22	Robert Loh	Meet with T. Martin, M. Boyer J. Sorondo and A. Quintile (Huron) to review schedules for inclusions with interim report. Participation necessary due to workstream responsibilities.	0.7
11/11/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) in preparation for update call with Examiner and Counsel, and to discuss follow up items from meeting with Examiner and Counsel. Participation necessary due to workstream responsibilities.	0.5
11/11/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - May 2022).	2.7
11/11/22	Robert Loh	Perform additional testing of custody transactions per Fireblocks to blockchain activity.	2.2
11/11/22	Robert Loh	Review sample testing of custody transactions per Fireblocks to blockchain.	1.9
11/11/22	Timothy Martin	Participate in call with R. Loh, M. Boyer, J. Sorondo and A. Quintile (all Huron) to review and reconcile updated schedules. Participation necessary due to workstream responsibilities.	0.7
11/11/22	Timothy Martin	Call with A. Quintile (Huron) to walk through daily transaction analysis.	0.4
11/11/22	Timothy Martin	Review analysis with R. Loh and M. Boyer (Huron) in preparation with call for Examiner discussion.	0.3
11/11/22	Timothy Martin	Discuss custody liability reconciliation with M. Boyer (Huron).	0.3
11/11/22	Timothy Martin	Correspond with J. Sorondo (Huron) regarding Withheld transactions and summary of same, and follow-up call with R. Loh and M. Boyer (Huron) to discuss updates to exhibits from the Examiner.	0.3
11/11/22	Timothy Martin	Analyze daily transaction ledger summaries for information regarding customer account balances and relationship to Freeze Reports.	2.1
11/11/22	Timothy Martin	Draft outline for table detailing fireblocks activity in comparison to liabilities.	0.9
11/12/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - June 2022).	3.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/12/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - July 2022).	3.1
11/13/22	Amanda Quintile	Call with T. Martin (Huron) to discuss surplus and deficit analysis.	0.4
11/13/22	Amanda Quintile	Analyze the underlying data for the Celsius surplus and deficit as a % of liability chart to understand some of the spikes in coins.	1.3
11/13/22	Amanda Quintile	Update shortfall dollar value schedule to include pricing data for the 5 illiquid coins.	1.2
11/13/22	Amanda Quintile	Identify pricing data for 5 illiquid coins and update coin pricing file.	1.1
11/13/22	Amanda Quintile	Update the Celsius coin mapping based on comments from Huron team.	1.0
11/13/22	Amanda Quintile	Update footnotes for the shortfall dollar value schedule.	0.9
11/13/22	Amanda Quintile	Update footnotes for the blockchain in/out schedule.	0.9
11/13/22	Amanda Quintile	Update footnotes for the Celsius surplus and deficit as a % of liability chart.	0.9
11/13/22	Amanda Quintile	Update footnotes for the Celsius coin mapping.	0.9
11/13/22	Jean-Louis Sorondo	Update withheld analysis to analyze inflow, outflow and net transactions by date.	2.0
11/13/22	Jean-Louis Sorondo	Edit custody and withheld schedules to ensure consistency and accuracy.	0.5
11/13/22	Michael Boyer	Participate in draft custody liability schedule review call with T. Martin (Huron).	0.4
11/13/22	Michael Boyer	Participate in Celsius custody funding call with L. Raiford (Jenner) and T. Martin, R. Loh (Huron).	0.3
11/13/22	Michael Boyer	Analyze total custody balance summary and concurrently update global footnotes.	1.6
11/13/22	Michael Boyer	Prepare custody liability balance comparison schedule across various sources.	1.0
11/13/22	Michael Boyer	Research historical Freeze reports on Custody and Custodian balance entries.	0.7
11/13/22	Michael Boyer	Draft custody liability balance comparison schedule across various sources.	0.7
11/13/22	Michael Boyer	Revise custody liability balance comparison schedule across various sources.	0.7
11/13/22	Michael Boyer	Review current draft schedules in preparation for internal Huron discussion.	0.5
11/13/22	Robert Loh	Participate in Celsius custody funding call with L. Raiford (Jenner) and T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.3
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Bitcoin Cash, Bitcoin SV).	2.2
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Litecoin & Doge).	1.9
11/13/22	Robert Loh	Research pricing history for various illiquid coins supported by Celsius during the Custody account period.	1.7
11/13/22	Robert Loh	Verify funding sources for Stablecoin tokens transferred to Custody Wallets.	1.7
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Cardano).	1.4
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Stellar/Zcash/etc).	0.9
11/13/22	Robert Loh	Verify funding sources for BTC tokens transferred to Custody Wallets.	0.8
11/13/22	Robert Loh	Verify funding sources for CEL tokens transferred to Custody Wallets.	0.6
11/13/22	Robert Loh	Verify funding sources for ETH tokens transferred to Custody Wallets.	0.6
11/13/22	Timothy Martin	Review data supporting surplus/deficit chart with A. Quintile (Huron).	0.4
11/13/22	Timothy Martin	Call with M. Boyer (Huron) to discuss initial funding and custody liability schedule.	0.4
11/13/22	Timothy Martin	Correspond with J. Sorondo (Huron) regarding daily Earn, Custody and Withhold activity.	0.3
11/13/22	Timothy Martin	Call with R. Loh, M. Boyer (Huron) and L. Rainford (Jenner) to discuss coin custody funding. Participation necessary due to workstream responsibilities.	0.3
11/13/22	Timothy Martin	Review and propose edits to schedule of daily coin activity.	1.4
11/13/22	Timothy Martin	Prepare summary of shortfall and blockchain analyses for counsel.	1.4
11/13/22	Timothy Martin	Review of mesari.io pricing methodology for inclusion in footnotes.	1.1
11/13/22	Timothy Martin	Prepare draft of schedule of customer activity during Custody period (April 15 - Petition Date).	0.9
11/13/22	Timothy Martin	Draft outline of graph of daily wallet activity compared to account balances.	0.3
11/13/22	Wojtek Hajduczyk	Model and schedule QC.	2.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/14/22	Amanda Quintile	Update "Database A" in coin pricing for database worksheet with historical coin pricing data for 33 coins.	1.8
11/14/22	Amanda Quintile	Update shortfall dollar value schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.3
11/14/22	Amanda Quintile	Update daily liability schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.3
11/14/22	Amanda Quintile	Update surplus and deficit chart to reflect a 5/14 reconciliation date based on comments from Huron team.	1.2
11/14/22	Amanda Quintile	Update surplus and deficit underlying schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.4
11/14/22	Amanda Quintile	Update coin pricing schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.1
11/14/22	Amanda Quintile	Determine top 5 "other coins" based on beginning, pause and end dates and share with Huron team for comments.	0.9
11/14/22	Amanda Quintile	Update top 5 "other coins" based on a 4/15 beginning date by Custody Account/liability.	0.8
11/14/22	Amanda Quintile	Prepare for touch base on interim report meeting with Huron team on 11/14/2022.	0.6
11/14/22	Amanda Quintile	Input historical coining pricing data for 8 illiquid coins in coin pricing for database worksheet.	0.6
11/14/22	Amanda Quintile	Prepare for Celsius update meeting with Huron team on 11/14/2022.	0.4
11/14/22	Jean-Louis Sorondo	Discuss status of running balance schedules and database structure with T. Martin (Huron).	0.2
11/14/22	Jean-Louis Sorondo	Perform quality control on running balance schedules.	0.6
11/14/22	Jean-Louis Sorondo	Draft graphical analysis on running balance totals for inclusion in report.	2.3
11/14/22	Jean-Louis Sorondo	Continue running balance schedule preparation by grouping coins into five subsets and applying closing pricing to normalize data.	2.8
11/14/22	Jean-Louis Sorondo	Utilize database to analyze coin transactions by date, type, account type and related groupings.	0.9
11/14/22	Jean-Louis Sorondo	Draft running balance charts for Earn, Custody, and Withheld Accounts.	1.8
11/14/22	Jean-Louis Sorondo	Edit running balance schedules for pricing and adjustments to detail.	1.3
11/14/22	Jean-Louis Sorondo	Update running balance schedules and charts per discussion with T. Martin (HBA).	1.1
11/14/22	Michael Boyer	Update freeze summary and custody liabilities analysis for sources and footnotes.	0.8
11/14/22	Michael Boyer	Review Debtor's production of crptocurrency related requests.	1.7
11/14/22	Michael Boyer	Edit freeze report analysis schedules.	0.7
11/14/22	Michael Boyer	Edit custody liability comparison schedule.	0.4
11/14/22	Robert Loh	Update analysis of 'Custody' customer account activity.	2.3
11/14/22	Robert Loh	Review and revise daily coin shortfall analysis charts and graphs.	1.9
11/14/22	Robert Loh	Update analysis of 'Withhold' customer account activity.	1.1
11/14/22	Timothy Martin	Walk through database structure and outputs with J. Sorondo (Huron).	0.2
11/14/22	Timothy Martin	Analyze daily coin activity into and out of Custody and Withdraw accounts.	1.8
11/14/22	Timothy Martin	Review withhold daily balances and reconcile with comments from employed interviews.	1.2
11/14/22	Timothy Martin	Review and analyze data related to daily activity of ERC 20 digital assets for inclusion in exhibits.	1.2
11/15/22	Amanda Quintile	Call with T. Martin, R. Loh and M. Boyer (Huron) on edits to schedules in Interim Report.	0.7
11/15/22	Amanda Quintile	Create draft exhibit of Celsius mapping for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily surplus and deficit Activity schedule for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily Blockchain Activity schedule for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily Liability graph for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily surplus and deficit graph for interim report.	1.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/15/22	Amanda Quintile	Create draft exhibit of Shortfall Dollar Value schedule for interim report.	1.2
11/15/22	Amanda Quintile	Prepare for schedule review meeting with Huron team on 11/15/2022.	0.8
11/15/22	Amanda Quintile	Prepare for Celsius status update meeting with Huron team on 11/15/2022.	0.8
11/15/22	Jean-Louis Sorondo	Prepare updated custody schedule and chart for presentation.	2.4
11/15/22	Jean-Louis Sorondo	Revise ledger schedules and assist in revision of schedules for examiner's report.	1.9
11/15/22	Jean-Louis Sorondo	Update schedules with more precise pricing and guidance from counsel.	0.7
11/15/22	Jean-Louis Sorondo	Create additional schedules for each of the five coin groups in report.	1.3
11/15/22	Jean-Louis Sorondo	Prepare updated custody and withheld schedules and charts and for inclusion in	1.7
11/15/22	Jean-Louis Sorondo	Analyze schedule identifying pricing gaps and missing detail and update for unavailable pricing and detail.	0.4
11/15/22	Michael Boyer	Update withhold and custody account schedules.	2.0
11/15/22	Michael Boyer	Research potential causes of large volatility in withhold assets over time.	1.7
11/15/22	Michael Boyer	Provide edits to custody account in practice section of draft Examiner report.	2.6
11/15/22	Michael Boyer	Prepare questions and outline for Celsius employee Examiner interview.	1.2
11/15/22	Michael Boyer	Update withheld and custody schedules based on internal Huron comments.	1.2
11/15/22	Michael Boyer	Provide edits to withhold section of draft Examiner report.	0.8
11/15/22	Michael Boyer	Prepare custody liability balance comparison schedule for quality control review.	0.3
11/15/22	Robert Loh	Participate in Interim report update communications with T. Martin, M. Boyer, A. Quintile (Huron).	0.7
11/15/22	Robert Loh	Revise schedule of Custody account activity for the period April 7 - July 13, 2022.	2.8
11/15/22	Robert Loh	Perform targeted searches of Relativity database for "Custody" account transaction data and correspondence.	2.2
11/15/22	Robert Loh	Perform targeted searches of Relativity database for "Withhold" account transaction data and correspondence.	1.4
11/15/22	Robert Loh	Prepare overview of Custody wallet analysis for discussion with counsel.	0.8
11/15/22	Robert Loh	Prepare outline of questions for upcoming witness interviews.	0.7
11/15/22	Timothy Martin	Discuss with A. Quintile, R. Loh and M. Boyer (Huron) edits to Interim Report schedules.	0.7
11/15/22	Timothy Martin	Review data supporting analysis of Custody and Withheld daily activity.	0.8
11/15/22	Timothy Martin	Analyze and comment on chart of higher value coins designated as "other".	0.4
11/15/22	Timothy Martin	Review Celsius exposure to FTX in response to inquiry from counsel.	0.4
11/15/22	Wojtek Hajduczyk	Perform quality control review of analysis of cryptocurrency transfers between Celsius main accounts and Custody accounts.	2.4
11/16/22	Amanda Quintile	Follow-up call on edits to schedules with T. Martin, R Loh, M. Boyer, and J. Sorondo (Huron).	0.4
11/16/22	Amanda Quintile	Prepare for Huron team touch base on schedules meeting on 11/16/2022.	0.8
11/16/22	Amanda Quintile	Review comments provided by Huron team re: QC liabilities across various sources and update schedules with suggested changes.	1.9
11/16/22	Amanda Quintile	Prepare for Celsius QC liabilities across various sources meeting on 11/16/2022.	1.3
11/16/22	Amanda Quintile	Create template for Celsius Interim Report document tracker.	1.1
11/16/22	Amanda Quintile	Revise Daily surplus and deficit schedule for feedback from Huron team.	0.8
11/16/22	Amanda Quintile	Revise Daily Blockchain activity schedule for feedback from Huron team.	0.8
11/16/22	Amanda Quintile	Revise surplus and deficit graph for guidance from Huron team.	0.7
11/16/22	Jean-Louis Sorondo	Participate in follow up internal team call with T. Martin, R Loh, M. Boyer and A. Quintile (Huron).to review schedules and charts in progress.	0.4
11/16/22	Jean-Louis Sorondo	Prepare schedules and charts based responsive to counsel requests.	1.8
11/16/22	Jean-Louis Sorondo	Create schedule of transfers to customers in five days leading to pause data.	1.5
11/16/22	Jean-Louis Sorondo	Draft analysis utilizing database queries to pull information to address counsel requests and discussion with T. Martin (Huron).	1.4
11/16/22	Jean-Louis Sorondo	Prepare dollar and coin updates to outflow charts at the request of counsel.	1.3
11/16/22	Jean-Louis Sorondo	Prepare charts for exhibits 5 and 6 using data from transaction databases.	1.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/16/22	Michael Boyer	Discuss Examiner report requirements with T. Martin, R. Loh, J. Sorondo and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.4
11/16/22	Michael Boyer	Participate in draft schedule status update call with R. Loh (Huron) in advance of discussions with counsel.	0.7
11/16/22	Michael Boyer	Integrate revisions to freeze report balance summary analysis.	1.7
11/16/22	Michael Boyer	Update draft April 15th summary schedule on custody funding and pricing.	1.7
11/16/22	Michael Boyer	Review all Huron schedules and provide feedback to respective authors.	1.6
11/16/22	Michael Boyer	Update draft April 15th summary schedule on assets/liabilities plus pricing.	1.0
11/16/22	Michael Boyer	Review current draft schedules in preparation for discussion with Examiner counsel.	0.8
11/16/22	Michael Boyer	Draft April 15th summary schedule on assets/liabilities, custody and withhold	0.8
11/16/22	Michael Boyer	Integrate revisions to custody liability balance comparison schedule.	1.4
11/16/22	Michael Boyer	Standardize custody liability schedule per Examiner counsel comments.	0.5
11/16/22	Michael Boyer	Standardize freeze report balance summary analysis per Examiner counsel	0.3
11/16/22	Robert Loh	Meet with T. Martin, M. Boyer, J. Sorondo and A. Quintile (Huron) to edit schedules and exhibits for interim report following discussion with counsel.	0.4
11/16/22	Robert Loh	Meet with M. Boyer (Huron) to review drafts of schedules and exhibits for interim report in advance of discussion with counsel.	0.7
11/16/22	Robert Loh	Call with T. Martin (Huron) regarding analysis of Celsius crypto wallets (custody related), call with T. Martin (Huron) regarding analysis of customer custody accounts, and correspond with T. Martin and M. Boyer (Huron) regarding interim report deliverables.	0.4
11/16/22	Robert Loh	Expand analysis of custody and withhold account balances for the ten days prior to, and following, the Pause.	2.3
11/16/22	Robert Loh	Revise and update various schedules and exhibits for review by Counsel including comparison of customer account balances to custody wallets.	2.2
11/16/22	Robert Loh	Continue to expand analysis of custody and withhold account balances for the ten days prior to, and following, the Pause.	1.1
11/16/22	Robert Loh	Revise schedule of initial custody wallet funding sources.	1.1
11/16/22	Robert Loh	Prepare summary of the Debtor's Fireblocks workspaces in advance of discussion with counsel.	0.6
11/16/22	Robert Loh	Confirm selected custody wallet transactions to the blockchain as requested by Counsel.	0.4
11/16/22	Timothy Martin	Call to discuss changes to exhibits with M. Boyer, R. Loh, J. Sorondo and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.4
11/16/22	Timothy Martin	Call with R. Loh (Huron) regarding status of draft wallet analyses.	0.1
11/16/22	Timothy Martin	Call with R. Loh (Huron) regarding status of custody account balance analysis.	0.1
11/16/22	Timothy Martin	Review and edit schedules related to daily activity in Custody and Withhold accounts and check pricing regarding same.	1.4
11/16/22	Timothy Martin	Draft schedule of daily custody and withdrawal activity for period prior to and following pause date.	1.4
11/16/22	Wojtek Hajduczyk	Review and analysis of report exhibits and underlying model.	2.2
11/16/22	Wojtek Hajduczyk	Correspond with team to discuss exhibits and underlying analysis.	0.7
11/17/22	Amanda Quintile	Input all schedules based on schedule type into Celsius Interim Report document tracker.	1.9
11/17/22	Amanda Quintile	Input customer account balance data into schedule of comparison of digital assets in custody wallets to customer account balances.	1.2
11/17/22	Amanda Quintile	Input initial custody wallet funding data into schedule of comparison of digital assets in custody wallets to customer account balances.	1.1
11/17/22	Amanda Quintile	Create template for schedule of comparison of digital assets in custody wallets to customer account balances as of 4/15.	0.8
11/17/22	Amanda Quintile	Review all schedules to input into Celsius Interim Report document tracker.	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/17/22	Amanda Quintile	Update footnotes for schedule of comparison of digital assets in custody wallets to customer account balances as of 4/15 based on comments from Huron team.	0.6
11/17/22	Jean-Louis Sorondo	Create additional withdrawal account transaction schedules and review for accuracy.	2.1
11/17/22	Jean-Louis Sorondo	Continue withdrawal account transaction analysis and prepare charts.	1.9
11/17/22	Jean-Louis Sorondo	Create withdrawal account transaction activity schedules from two year sofa data.	1.5
11/17/22	Michael Boyer	Participate in withhold and custody review status update call with L. Raiford, M. Onibokun (Jenner) and T. Martin, R. Loh (Huron).	0.8
11/17/22	Michael Boyer	Participate in pending withdrawal data review call with T. Martin, R. Loh (Huron).	0.5
11/17/22	Michael Boyer	Participate in April 15th summary schedules review call with T. Martin (Huron).	0.5
11/17/22	Michael Boyer	Prepare feedback on Custody sections in draft Examiner report.	2.3
11/17/22	Michael Boyer	Update draft April 15th summary schedule on withhold account transfers and	1.5
11/17/22	Michael Boyer	Revise April 15th summary schedule based on review comments.	1.5
11/17/22	Michael Boyer	Update pricing adjustments on April 15th summary.	1.3
11/17/22	Michael Boyer	Update pricing adjustments on April 15th summary based on close price per updated source.	0.4
11/17/22	Robert Loh	Meet with L. Raiford, M. Onibokun (Jenner) and T. Martin, M. Boyer (Huron) regarding 'Withhold' and 'Custody' accounts.	0.8
11/17/22	Robert Loh	Review data related to pending withdrawals (at Pause) with T. Martin and M. Boyer (Huron).	0.5
11/17/22	Robert Loh	Call with T. Martin (Huron) regarding status of waterfall analyses.	0.4
11/17/22	Robert Loh	Review updated draft of the interim report and outline proposed edits based on analyses completed to date.	2.1
11/17/22	Robert Loh	Prepare for meeting with Celsius customer group by reviewing account activity and court filings.	1.7
11/17/22	Robert Loh	Prepare for interview of Celsius executive.	1.4
11/17/22	Robert Loh	Analyze Debtor prepared waterfall reports.	0.8
11/17/22	Timothy Martin	Call with L. Raiford, M. Onibokun (Jenner) and R. Loh and M. Boyer (Huron) to discuss financial analysis and custody accounts.	0.8
11/17/22	Timothy Martin	Participate in call with M. Boyer, R. Loh (both Huron) to walk through Debtors' production of pending withdrawals.	0.5
11/17/22	Timothy Martin	Call with M. Boyer (Huron) to walk through April 15th funding analyses.	0.5
11/17/22	Timothy Martin	Call with R. Loh (Huron) regarding waterfall analyses and liquidity tiers.	0.4
11/17/22	Timothy Martin	Prepare summary of account balances from different debtor sources.	1.4
11/17/22	Timothy Martin	Analyze waterfall reports for May 2022 in connection with request from counsel.	0.8
11/17/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding different sources of account	0.4
11/17/22	Timothy Martin	Correspond with J. Sorondo (Huron) on database records related to withdrawals at time of pause.	0.2
11/17/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding segregation of accounts.	0.2
11/18/22	Amanda Quintile	Update Surplus/Deficit of Digital Assets in Custody Wallets to Custody Account Balances schedule to use fireblocks transaction data instead of reconciliation report data.	1.7
11/18/22	Amanda Quintile	Revise Celsius Interim Report document tracker based on comments from Huron	1.3
11/18/22	Amanda Quintile	Create surplus and deficit graph in coins based on custody period.	1.2
11/18/22	Amanda Quintile	Input coin data from 6/10 - 6/12 into template for withdrawal amounts summary.	1.1
11/18/22	Amanda Quintile	Prepare for Celsius check in meeting with Huron team on 11/18/2022.	0.9
11/18/22	Amanda Quintile	Create template for summary of pre-pause withdrawal amounts of digital assets from custody amounts.	0.8
11/18/22	Amanda Quintile	Create surplus and deficit graph in USD based on custody period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in coins based on custody period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in USD based on custody period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph in USD based on pause period.	0.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in coins based on pause period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in USD based on pause period.	0.6
11/18/22	Jean-Louis Sorondo	Edit schedules 5 and 7 to Interim Examiner Report in connection with Cryptocurrency transfers.	1.2
11/18/22	Jean-Louis Sorondo	Create ledger and wallet liability comparison schedule.	2.3
11/18/22	Jean-Louis Sorondo	Analyze schedules 5 and 7 to reconcile for discrepancies.	2.0
11/18/22	Jean-Louis Sorondo	Perform quality control and troubleshooting on schedules 5 and 7.	1.7
11/18/22	Jean-Louis Sorondo	Perform quality control on withdrawal account schedules.	0.7
11/18/22	Michael Boyer	Confirm messari.io pricing history from Custody launch.	2.0
11/18/22	Michael Boyer	Revise draft Custody and Withhold analysis based on review comments.	1.2
11/18/22	Michael Boyer	Revise draft Freeze Report analysis based on review comments.	0.9
11/18/22	Michael Boyer	Update Freeze Report analysis for standardization in preparation to import to Examiner report.	0.8
11/18/22	Michael Boyer	Update Custody and Withhold analysis for standardization in preparation to import to Examiner report.	0.5
11/18/22	Michael Boyer	Confirm crypto asset pricing methodologies and references in updated schedules.	0.5
11/18/22	Michael Boyer	Confirm non-messari.io pricing on assets not covered.	0.2
11/18/22	Robert Barnett	Review and analyze custody and withheld schedules in connection with filing of interim report.	2.3
11/18/22	Robert Barnett	Prepare summary of quality control comments on daily activity schedules in connection with filing of interim report.	0.8
11/18/22	Robert Barnett	Review and analysis of daily activity schedules in connection with filing of interim report.	1.7
11/18/22	Robert Loh	Revise schedule and exhibits for inclusion in interim report at the request of	2.8
11/18/22	Robert Loh	Outline proposed edits to the interim report based on analyses completed to date.	2.3
11/18/22	Robert Loh	Correspond with Counsel (Jenner) regarding interim report schedules and exhibits.	1.9
11/18/22	Timothy Martin	Review source data for analyses using customer data for liability amount.	1.3
11/18/22	Timothy Martin	Review of variances in daily blockchain file caused by timing of reporting.	0.8
11/18/22	Timothy Martin	Draft template for comparison of shortfall variances using different sources.	0.4
11/19/22	Amanda Quintile	Make final changes to schedules for Celsius interim report based on guidance from Huron team.	1.9
11/19/22	Amanda Quintile	Make final updates to all surplus and deficit graphs based on suggested changes from Huron team.	1.3
11/19/22	Amanda Quintile	Update SOFA source data citation in relevant schedules to be consistent throughout.	0.7
11/19/22	Amanda Quintile	Make final formatting changes to Schedule 2 based on suggested changes from Huron team.	0.6
11/19/22	Amanda Quintile	Review footnotes in schedules 1-9 to identify which schedules use SOFA source	0.4
11/19/22	Jean-Louis Sorondo	Prepare schedule of all deposits into custody and all transactions into custody.	0.9
11/19/22	Jean-Louis Sorondo	Analyze schedule 7 data and validate against custody activity.	0.8
11/19/22	Michael Boyer	Update custody and withhold graphs for pre and post Pause periods.	1.1
11/19/22	Michael Boyer	Prepare feedback to updated draft Examiner report.	1.7
11/19/22	Michael Boyer	Update Custody and withhold analysis, including graphs, with updated pricing on all coins.	1.4
11/19/22	Michael Boyer	Provide final edit suggestions for Examiner interim report to Examiner Counsel.	0.8
11/19/22	Michael Boyer	Edit analysis while confirming non-messari.io pricing on assets not covered.	0.7
11/19/22	Michael Boyer	Review updated draft Examiner report in preparation for initial distribution with Examiner counsel.	0.6
11/19/22	Michael Boyer	Revise custody surplus/deficit schedule for Examiner report.	0.3
11/19/22	Timothy Martin	Analyze account date related to deposits and withdrawals during and after the pause.	3.4
11/19/22	Timothy Martin	Reconcile deposit history in Custody account with inflows and outflows as reported in SOFA data.	2.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/20/22	Jean-Louis Sorondo	Determine accounts with zero custody balance and review.	0.8
11/21/22	Robert Loh	Outline potential blockchain related analyses and procedures in support of final report objectives.	1.7
11/21/22	Robert Loh	Review preliminary listing of A. Mashinsky wallet addresses.	0.9
11/21/22	Robert Loh	Review preliminary listing of N. Golstein wallet addresses.	0.5
11/21/22	Robert Loh	Review preliminary listing of S. Leon wallet addresses.	0.4
11/22/22	Amanda Quintile	Meet with R. Loh (Huron) to discuss creating and populating crypto asset analysis.	0.6
11/22/22	Amanda Quintile	Prepare for meeting with Huron team to discuss creating and populating templates for relevant Celsius tx history files to import into a database.	0.8
11/22/22	Amanda Quintile	Populate fireblocks activity template with Celsius mining transaction history raw	0.8
11/22/22	Amanda Quintile	Populate fireblocks activity template with Celsius DeFi transaction history raw data.	0.7
11/22/22	Amanda Quintile	Create fireblocks activity template to import Celsius mining transaction history into database.	0.3
11/22/22	Amanda Quintile	Create fireblocks activity template to import Celsius DeFi transaction history into database.	0.3
11/22/22	Jason Olivo	Call with M. Boyer (Huron) to discuss Freeze Report analysis for final report.	0.5
11/22/22	Jason Olivo	Update Freeze Report analysis with 6/29/22 data for cryptocurrency balances.	0.9
11/22/22	Jason Olivo	Update Freeze Report analysis with 5/12/22 data for cryptocurrency balances.	1.2
11/22/22	Jason Olivo	Update Freeze Report analysis with 11/04/22 data for cryptocurrency balances.	0.9
11/22/22	Jason Olivo	Update Freeze Report analysis with 06/08/22 data for cryptocurrency balances.	0.9
11/22/22	Jason Olivo	Update Freeze Report analysis with 06/03/22 data for cryptocurrency balances.	0.8
11/22/22	Jason Olivo	Update Freeze Report analysis with 05/27/22 data for cryptocurrency balances.	0.8
11/22/22	Michael Boyer	Discuss Freeze Report analysis with J. Olivo (Huron) in connection with analyses.	0.5
11/22/22	Michael Boyer	Correspond with J. Olivo (Huron) providing requirements for Freeze Report	0.2
11/22/22	Michael Boyer	Review initial draft of Freeze Report analysis prepared by J. Olivo (Huron).	0.4
11/22/22	Michael Boyer	Review updated Freeze Report analysis with new dates added and provide	1.2
11/22/22	Robert Loh	Meet with A. Quintile (Huron) regarding the analysis of crypto asset transfers into/out of Celsius controlled wallets.	0.6
11/22/22	Robert Loh	Review and analyze CEL token transfers following initial minting.	2.4
11/22/22	Robert Loh	Prepare overview of initial CEL token mint activity (recipients, dates, etc.).	2.3
11/22/22	Robert Loh	Prepare crypto analysis template for use in analyzing data provided by Fireblocks.	1.4
11/22/22	Robert Loh	Review historical coin pricing data compiled by engagement team.	0.8
11/22/22	Robert Loh	Draft internal correspondence regarding tracing methodologies and data	0.7
11/22/22	Timothy Martin	Analyze coin pricing data related to 33 coins with no pricing history.	1.4
11/22/22	Timothy Martin	Review and comment on updated coin pricing schedule.	0.6
11/23/22	Amanda Quintile	Populate fireblocks activity template with Celsius Finance transaction history raw	0.8
11/23/22	Amanda Quintile	Populate fireblocks activity template with Celsius EU UAB transaction history raw data.	0.7
11/23/22	Amanda Quintile	Create fireblocks activity template to import Celsius Finance and Celsius EU UAB transaction history into database.	0.6
11/23/22	Michael Boyer	Reconcile updated Freeze Report analysis with supporting documents.	1.8
11/23/22	Robert Loh	Review initial analysis of crypto asset transfers prepared by engagement team.	2.1
11/23/22	Robert Loh	Conduct preliminary research into NFT related transactions.	1.6
11/23/22	Robert Loh	Outline revisions to crypto asset transfer analysis templates.	1.2
11/23/22	Timothy Martin	Review of Freeze reconciliation analysis.	0.4
11/23/22	Timothy Martin	Review and edit Fireblocks activity template.	0.3
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius February transaction history raw data.	0.8
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius UK transaction history raw data.	0.7
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius April transaction history raw data.	0.7
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius January transaction history raw	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius March transaction history raw	0.7
11/28/22	Amanda Quintile	Create fireblocks activity template to import Celsius UK transaction history into database.	0.3
11/28/22	Amanda Quintile	Create fireblocks activity template to import Celsius January and February transaction history into database.	0.6
11/28/22	Amanda Quintile	Create fireblocks activity template to import Celsius March and April transaction history into database.	0.6
11/28/22	Jean-Louis Sorondo	Analyze sofa rider data to 2yr data source utilizing database queries and report exception counts.	1.7
11/28/22	Jean-Louis Sorondo	Manipulate database to incorporate sofa detail and verify counts.	1.2
11/28/22	Michael Boyer	Update Freeze Reports analysis for additional balance sheet asset accounts in 2021 Coin Stats reports.	2.2
11/28/22	Michael Boyer	Review updated Coin Stats summary schedule for added dates.	2.0
11/28/22	Michael Boyer	Update Freeze Reports analysis for additional balance sheet liability accounts in 2021 Coin Stats reports.	1.8
11/28/22	Michael Boyer	Review SecureDocs database for updated data production.	0.5
11/28/22	Robert Loh	Trace customer withdrawals during the period prior the Debtor pausing withdrawals in blockchain.	2.7
11/28/22	Robert Loh	Review sampling of significant customer withdrawals during the period June 10-12, 2022.	1.4
11/28/22	Robert Loh	Review open source reporting regarding crypto asset transactions by Celsius executives and insiders.	0.8
11/28/22	Timothy Martin	Review of Schedule F supplement provided by Debtors in connection with request for customer names.	0.6
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius May transaction history raw data.	0.7
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius June transaction history raw data.	0.7
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius July transaction history raw data.	0.7
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius Lithuania transaction history raw data.	0.6
11/29/22	Amanda Quintile	Update Celsius June fireblocks activity template based on suggested changes from Huron team.	0.4
11/29/22	Amanda Quintile	Create fireblocks activity template to import Celsius May and June transaction history into database.	0.6
11/29/22	Amanda Quintile	Create fireblocks activity template to import Celsius July transaction history into database.	0.3
11/29/22	Amanda Quintile	Create fireblocks activity template to import Celsius Lithuania transaction history into database.	0.3
11/29/22	Jean-Louis Sorondo	Analyze top 100 withdrawal customers activity utilizing database queries.	1.8
11/29/22	Jean-Louis Sorondo	Edit analysis to include addendum mapping detail and verify complete.	1.1
11/29/22	Michael Boyer	Correct calculation errors found in 2021 coin stats worksheets.	1.4
11/29/22	Michael Boyer	Update summary assets/liability schedule by coin with additional Freeze Report	2.3
11/29/22	Michael Boyer	Add additional Coin Stats reports to assets/liabilities summaries.	1.7
11/29/22	Michael Boyer	Reconcile total assets by coin quantity in Freeze Report Summary to respective coin stats reports.	1.6
11/29/22	Michael Boyer	Reconcile calculated USD value of total coins for total and by asset account.	1.5
11/29/22	Michael Boyer	Reconcile total Liabilities by coin quantity in Freeze Report Summary to respective coin stats reports.	1.2
11/29/22	Michael Boyer	Reconcile calculated USD value of total coins for total and by liability account.	1.2
11/29/22	Robert Loh	Trace customer withdrawals in blockchain during the period prior the Debtor pausing withdrawals.	2.4
11/29/22	Robert Loh	Test methods to trace the deployment of customer assets to DeFi platforms.	2.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/29/22	Robert Loh	Review comparison of User accounts contained within 2-year data not included within customer name mapping file and trace transactions to known individuals and	2.2
11/29/22	Timothy Martin	Analyze transactions between Debtor and FTX as included in transaction registers produced by Debtor.	2.2
11/29/22	Timothy Martin	Review of loan performance files for 2022.	1.4
11/29/22	Timothy Martin	Review Debtor productions for files related to loan performance.	1.3
11/29/22	Timothy Martin	Analyze loans between debtors as recorded in general ledger.	0.8
11/29/22	Timothy Martin	Review of correspondence regarding loans between Debtors.	0.6
11/30/22	Amanda Quintile	Verify June 10-12 transactions to fireblocks for 5 of the top 100 customer withdrawal accounts.	1.9
11/30/22	Amanda Quintile	Verify June 10-12 transactions to fireblocks for an additional 5 of the top 100 customer withdrawal accounts.	1.9
11/30/22	Amanda Quintile	Attention to correspondences from Huron team re: Celsius June 10-12 tracing	0.6
11/30/22	Amanda Quintile	Review analysis on customer withdrawals during June 10-12 tracing period.	0.6
11/30/22	Amanda Quintile	Prepare for Celsius update meeting with Huron team on 11/30/2022.	0.4
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.9
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.9
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.8
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.8
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.8
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.7
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.7
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.7
11/30/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.4
11/30/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.3
11/30/22	Jean-Louis Sorondo	Continue beginning balance analysis and test for accuracy.	1.6
11/30/22	Jean-Louis Sorondo	Calculate beginning balances as of July 13, 2020 utilizing database queries and tracing crypto activity.	1.4
11/30/22	Jean-Louis Sorondo	Modify database to incorporate ending balances and analysis conducted.	1.3
11/30/22	Michael Boyer	Standardize account names of 2021 newly added freeze reports.	1.8
11/30/22	Michael Boyer	Review non-balancing accounts in Freeze Report summary and update formula references.	1.2
11/30/22	Michael Boyer	Review of recently filed cryptocurrency related motions.	0.3
11/30/22	Robert Loh	Review full export of customer account activity during the period June 10-12, 2022.	3.2
11/30/22	Robert Loh	Continue blockchain tracing of customer withdrawals during the period prior the Debtor pausing withdrawals.	2.1
11/30/22	Robert Loh	Continue blockchain tracing of customer withdrawals during the period prior the Debtor pausing withdrawals (focus on UTXO transactions).	1.9
11/30/22	Robert Loh	Outline analysis template for the tracing of customer withdrawals between June 10 - 12, 2022 (pre-Pause).	1.9

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/30/22	Timothy Martin	Compare flow of transactions as recorded by Fireblocks to blockchain and company records.	2.9

Total: Cryptocurrency Analysis

621.3

Task Code 2: Tax Issues

Date	Professional	Description	Hours
11/03/22	Anju Joseph	Summarize current findings of outstanding tax obligations by state and annotate potential questions for management.	1.3
11/03/22	Anju Joseph	Review call notes from tax meeting with management in preparation for tax process and procedure meeting.	0.8
11/03/22	Anju Joseph	Review and supplement interview questions for global tax director and domestic tax director.	0.5
11/03/22	Anju Joseph	Discuss with on interview prep of tax employee with R. Barnett (Huron).	0.4
11/04/22	Anju Joseph	Call with G. Morse, M. Root, S. Gillis (Jenner) and R. Barnett (Huron) regarding planning for witness interviews.	1.0
11/04/22	Robert Barnett	Call with G. Morse, M. Root, S. Gillis (Jenner) and A. Joseph (Huron) on tax matters and prep for tax interviews.	1.0
11/07/22	Anju Joseph	Review interview questions for two tax managers.	0.6
11/07/22	Anju Joseph	Review supporting detail and supplements provided by Tax team to be used in interview.	0.7
11/08/22	Anju Joseph	Review exhibits for discussion in preparation for interview with tax manager.	0.3
11/08/22	Anju Joseph	Review PA tax documents and status of VDA to analyze outstanding tax	0.6
11/09/22	Anju Joseph	Draft correspondence on taxing and mining workplan, understanding of key facts and adjustments needed for work product.	0.9
11/10/22	Anju Joseph	Attention to assets held by mining and assess potential for future tax obligation.	0.8
11/10/22	Robert Barnett	Review and analysis of new tax documents from Jenner.	1.4
11/14/22	Anju Joseph	Attention to correspondences on data room updates as of 11.14 and outstanding requests on tax workstream.	0.3
11/14/22	Robert Barnett	Review and analysis of mining rig status documents for tax.	0.4
11/15/22	Robert Barnett	Review and analysis of additional tax documents including returns, sales tax, VAT tax, UTP tax information.	2.4
11/15/22	Robert Barnett	Communications with counsel on tax analysis and interview prep.	0.7
11/16/22	Anju Joseph	Reconcile rig locations and related tax and utility obligations.	0.8
11/17/22	Anju Joseph	Review files in data room on tax matters - transfer pricing memo, property tax.	2.3
11/17/22	Anju Joseph	Review correspondences on status of tax meetings and data received.	0.3
11/17/22	Robert Barnett	Review and analysis of EY reports and documents.	0.7
11/17/22	Robert Barnett	Review and analysis of sales and use taxes in GA and PA, warehousing of rigs and rig deployment detail.	0.6
11/17/22	Robert Barnett	Review and comment on current draft of interim report.	1.8
11/22/22	Anju Joseph	Review status of tax documents and data received as of 11.22.	1.4
11/28/22	Anju Joseph	Attention to correspondences related to E&Y tax documents produced, and review correspondences related to sales and use tax obligations.	1.4

Total: Tax Issues

23.4

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
11/01/22	Anju Joseph	Analyze newly provided hosting cost detail by site schedule and reconcile to	0.9
11/01/22	Anju Joseph	Draft correspondence on hosting and utility schedule summarizing findings for	0.3
11/01/22	Anju Joseph	Identify inconsistencies in the data and requisite GL detail required for mining	0.5
11/02/22	Anju Joseph	Review 2021 invoices from Core Scientific to bi-furcate detail and add notations for utility obligation analysis.	1.9
11/02/22	Anju Joseph	Update invoice and payment tracker to distinguish expense categories from Core Scientific invoices.	1.7
11/02/22	Robert Barnett	Review and analysis of new mining invoices and payment data for Priority Power and Graybar to gain understanding of unpaid obligations.	1.3
11/03/22	Anju Joseph	Analyze SOFA/SOAL of Celsius Mining for prepayments and outstanding balances by hosting and utility companies.	1.2
11/03/22	Anju Joseph	Analyze claims register for outstanding utility and hosting activity.	0.8
11/03/22	Anju Joseph	Review payment requests by utility and hosting providers and reconcile potential outstanding obligations per invoice detail.	0.6
11/03/22	Anju Joseph	Draft email summarizing findings to counsel on utility, hosting and electric matters.	0.4
11/03/22	Robert Barnett	Review and analysis of Core Declaration.	1.2
11/04/22	Anju Joseph	Review prepayment activity to analyze methodology for rolling balances, for inclusion in utility and hosting analysis.	2.1
11/04/22	Anju Joseph	Draft partial payment analysis of requisite hosting expenses for Core Scientific and various vendors.	1.1
11/04/22	Anju Joseph	Summarize partial payment analysis of hosting expenses in correspondence to	0.6
11/04/22	Anju Joseph	Meet with E. Savner (Jenner) and R. Barnett (Huron) on mining and hosting	0.7
11/04/22	Anju Joseph	Discuss mining monthly true-up and walk through unreconciled invoice activity with R. Barnett (HBA).	0.5
11/04/22	Anju Joseph	Edit data request for open items on hosting and payment activity.	0.5
11/04/22	Robert Barnett	Meet with E. Savner (Jenner) and A. Joseph (Huron) related to mining T4 current analyses and missing data.	0.7
11/04/22	Robert Barnett	Review analysis of mining invoices and payments prepared by A. Joseph (Huron) and identifying outstanding issues.	0.6
11/04/22	Robert Barnett	Call with A. Joseph (Huron) discussing missing data and unreconciled activity identified in the data.	0.5
11/04/22	Timothy Martin	Review analysis from A. Joseph (Huron) regarding utilities associated with mining operations.	0.2
11/07/22	Anju Joseph	Review and update schedule based on new invoice detail received as of 11.03 on mining and utilities reconciliation.	1.9
11/07/22	Anju Joseph	Review to Graybar invoices, incorporate into summary schedule and edit mining activity schedule for consistency.	1.8
11/07/22	Robert Barnett	Review analysis of mining activity for hosting and energy charges and property acquisition.	0.8
11/08/22	Anju Joseph	Review 2022 invoices received as of 11.01.22 on Priority Power and incorporate invoice detail to obligation schedule.	1.8
11/08/22	Anju Joseph	Update schedules and payment reconciliations for new data received as of 11.02.22.	1.2
11/08/22	Anju Joseph	Update schedules and reconcile new payment detail from Graybar and Priority	1.0
11/08/22	Anju Joseph	Attention to mining cash forecast and note payments for hosting and related service providers.	0.8
11/09/22	Anju Joseph	Review cash forecast model related to mining to identify projected and actual hosting activity against invoice detail.	1.6
11/09/22	Anju Joseph	Summarize expected monthly burn on hosting and identify key expense categories.	1.1

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
11/09/22	Anju Joseph	Communicate with E. Savner (Jenner) on mining and utility workstream and address open questions from counsel.	0.6
11/10/22	Anju Joseph	Incorporate 2021_06_25 Core Scientific Paid detail into hosting and utility schedule and reconcile for duplicates.	1.9
11/10/22	Anju Joseph	Review notes from calls re: Priority Power, mining infrastructure and review related payment support.	1.1
11/10/22	Anju Joseph	Edit summary rolling up payment detail by provider.	0.6
11/10/22	Robert Barnett	Review and analysis of emails and documents for Celsius mining assessment.	0.7
11/11/22	Anju Joseph	Review GL detail on Mining activity, reconcile to prior data received and supporting workbooks.	1.3
11/11/22	Anju Joseph	Attention to invoice tracking schedule and provide guidance on updating payment detail.	0.7
11/11/22	Robert Barnett	Review and analysis of Celsius mining documents uploaded and provided by Jenner as of 11.11.	1.3
11/14/22	Anju Joseph	Create summary of Core activity in cash versus accrual basis and stratify supporting schedules to bifurcate estimates versus actual.	1.8
11/14/22	Anju Joseph	Create summary of EZ Blockchain activity in cash versus accrual basis and stratify supporting schedules to bifurcate estimates versus actual.	1.6
11/14/22	Anju Joseph	Create summary of Luna (Mawson) activity in cash versus accrual basis and stratify supporting schedules to bifurcate estimates versus actual.	1.4
11/14/22	Anju Joseph	Analyze detail from J. Olivo (HBA) for Core invoices from 2021-2022 for inclusion into larger workbook.	1.2
11/14/22	Anju Joseph	Create summary of Constellation activity in cash versus accrual basis and stratify supporting schedules accordingly.	0.8
11/14/22	Anju Joseph	Create summary of Oncor activity in cash versus accrual basis and stratify supporting schedules accordingly.	0.6
11/14/22	Anju Joseph	Edit Mawson invoice detail to add incremental payment detail.	0.5
11/14/22	Jason Olivo	Log Priority Power invoices provided by Celsius into Utility Obligations schedule.	0.9
11/14/22	Jason Olivo	Log Core Scientific invoices provided by Celsius into Utility Obligations schedule.	1.7
11/14/22	Jason Olivo	Log Luna Square invoices provided by Celsius into Utility Obligations schedule.	1.2
11/14/22	Jason Olivo	Log Mothership invoices provided by Celsius into Utility Obligations schedule.	0.9
11/14/22	Jason Olivo	Log EZ Blockchain invoices provided by Celsius into Utility Obligations schedule.	0.8
11/14/22	Robert Barnett	Review and analysis of additional hosting utility invoices and contract information for Luna Square and Core.	2.3
11/15/22	Anju Joseph	Incorporate 2021_08_26 Mining Equipment payment detail into hosting and utility schedule and edit for redundancy.	1.8
11/15/22	Anju Joseph	Revise summary schedule of key hosting and utility activity per guidance received from R. Barnett (Huron).	1.4
11/15/22	Anju Joseph	Analyze and incorporate 2021_08_26 Hosting Services payment detail into hosting and utility schedule.	1.1
11/15/22	Anju Joseph	Review hosting and utility schedules for errors and redundancy.	0.6
11/15/22	Anju Joseph	Reconcile last 20 invoices received re: Core Scientific 41831 to 41218, add to schedule as necessary.	1.3
11/15/22	Anju Joseph	Analyze and incorporate 20 invoices received re: Core Scientific 14693 to 10095 in utility and hosting schedule.	1.1
11/15/22	Anju Joseph	Analyze and incorporate 20 invoices received re: Core Scientific 10094 to 41867 in utility and hosting schedule.	0.9
11/15/22	Anju Joseph	Review all hosting and utility information received and update "Gap" tab as missing data identified.	0.8
11/15/22	Robert Barnett	Review and analysis of mining hosting and utility analyses, gaps and questions regarding outstanding invoices and payments.	1.1

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
11/16/22	Anju Joseph	Review mining GL provided for 2021 and 2022 and incorporate activity for prepaid hosting and hosting expenses from monthly detail into schedule.	1.9
11/16/22	Anju Joseph	Update schedule incorporating information Core Scientific related to advance payment of equipment and taxes.	1.2
11/16/22	Anju Joseph	Review content on datasite and attention to emails from controller related to invoice adjustments and payment applications.	1.1
11/16/22	Robert Barnett	Review and reconcile mining invoice and payment tracking.	0.5
11/17/22	Anju Joseph	Update summary schedule for invoice detail roll-up of hosting fees by provider.	2.4
11/18/22	Anju Joseph	Call with E. Savner (Jenner) on utilities and hosting matters and review schedule of payments received and missing data.	0.9
11/18/22	Anju Joseph	Follow-up on email reconciling data requests for utilities and hosting workplan.	0.5
11/18/22	Robert Barnett	Analyze EZ Blockchain contractual obligations regarding payments and invoices.	1.4
11/18/22	Robert Barnett	Prepare for call with Jenner regarding mining schedules, hosting and energy costs and interview with mining employee.	0.7
11/18/22	Robert Barnett	Call with E. Savner (Jenner) on hosting and energy costs, follow-up from interviews and status of work.	0.9
11/21/22	Anju Joseph	Attention to correspondences on status of data requests and open items to address in follow-up interviews related to hosting and mining.	0.3
11/22/22	Anju Joseph	Review data room for updates on mining strategy, pricing changes over time by location and status of buildout.	1.8
11/22/22	Anju Joseph	Attention to status of Barbor Lake, Garden City and investment payments at Celsius mining.	1.6
11/22/22	Anju Joseph	Analyze Priority Power invoices from 2022 reconciling detail previously received.	1.2
11/28/22	Anju Joseph	Edit hosting and mining schedule for activity related to Core Scientific in 2021.	1.6
11/28/22	Anju Joseph	Attention to cash forecast to analyze payments and reconcile trends.	0.8
11/28/22	Anju Joseph	Review and respond to emails on witness prep and status of work flow.	0.2
11/28/22	Robert Barnett	Analyze documents in Debtor production regarding mining invoices payments.	0.7
11/29/22	Anju Joseph	Edit accrual and payment schedule to incorporate net hosting and utility expense, less payments.	1.7
11/29/22	Anju Joseph	Review Mawson/Luna detail and incorporate into schedule.	1.6
11/29/22	Anju Joseph	Edit summary tab to visualize in greater detail, by vendor, hosting and utility fees.	1.4
11/29/22	Anju Joseph	Edit analysis to show net obligation position for primary hosting and utility vendors.	1.5
11/29/22	Anju Joseph	Edit summary tab to include invoice detail by vendor re: hosting and utility fees.	1.0
11/29/22	Anju Joseph	Consolidate vendors re: electric payment to simplify schedule.	0.8
11/29/22	Robert Barnett	Review and respond to scheduling emails and analyses regarding mining interviews.	0.8
11/30/22	Anju Joseph	Edit individual vendor tabs adding analysis to summarize activity.	1.6
11/30/22	Anju Joseph	Review summary and supporting tabs to ensure data complete and flowing through summary.	0.6
11/30/22	Anju Joseph	Attention to guidance from E. Savner (Jenner) on edits to schedule and revise accordingly.	2.1
11/30/22	Anju Joseph	Reconcile June-August 2022 payments for Core and create roll-forward and correspond with counsel on information gap.	1.6
11/30/22	Anju Joseph	Correspond with counsel on information gap in Core Scientific data.	0.3
11/30/22	Anju Joseph	Update analysis for new Mothership invoices.	1.2
11/30/22	Anju Joseph	Reconcile duplicate entries between payment evidence workbooks received and update vendor balance activity accordingly.	1.1
11/30/22	Anju Joseph	Identify and update Gaps in the data received and provide data requests to counsel.	0.5
11/30/22	Robert Barnett	Analyze documents in Debtor production regarding mining utility charges.	1.3
11/30/22	Timothy Martin	Review of payment schedules for mining section of report.	0.4

Total: Utility Obligations

103.5

Task Code 4: Billing and Fee Applications

Date	Professional	Description	Hours
11/21/22	Robert Barnett	Correspond with T. Martin regarding October fee statement.	0.4
11/22/22	Robert Barnett	Consolidate fee detail and correspond with staff on Oct. fee application.	0.7
11/22/22	Timothy Martin	Update fee estimate at request of Examiner.	0.2
11/23/22	Robert Barnett	Draft October fee statement.	1.2
11/28/22	Robert Barnett	Review and reconcile monthly fee statement detail and schedules.	2.4
11/29/22	Robert Barnett	Update October monthly fee statement for filing.	1.3
11/29/22	Timothy Martin	Review of draft October fee statement.	0.8
11/30/22	Robert Barnett	Modify schedules for monthly fee statement and reviewed instructions from fee examiner.	2.6

Total: Billing and Fee Applications

9.6

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/01/22	Amanda Quintile	Participate in scope expansion and workplan call with T. Martin, R. Loh, R. Barnett, J. Sorondo and M. Boyer (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Anju Joseph	Participate in call with T. Martin, J. Sorondo, R. Barnett (Huron) regarding status of work streams related to tax, utility obligations, outstanding requests and next steps. Participation necessary due to responsibilities.	0.9
11/01/22	Anju Joseph	Correspond with T. Martin (Huron) updating on hosting and utility analysis and summarize open items.	0.4
11/01/22	Anju Joseph	Draft understanding of missing information on the mining workstream data requests.	0.4
11/01/22	Jean-Louis Sorondo	Participate in call with A. Joseph, T. Martin, R. Barnett (Huron) call to discuss workplan and outstanding data requests related to taxes and utilities. Participation necessary due to workstream responsibilities.	0.9
11/01/22	Michael Boyer	Participate in planning call for potential scope expansion with T. Martin, R. Loh, A. Quintile, R. Barnett, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Robert Barnett	Discuss scope expansion and impact on each team's analyses with T. Martin, M. Boyer, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Robert Barnett	Participate in status update call for Huron work teams with A. Joseph, T. Martin, and J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.9
11/01/22	Robert Loh	Participate in planning call for potential scope expansion with T. Martin, M. Boyer, A. Quintile, R. Barnett, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Robert Loh	Participate in meeting with T. Martin (Huron) regarding potential Ponzi issues raised in court filings.	0.7
11/01/22	Robert Loh	Call with A. Cooper, L. Raiford, K. Sadeghi (Jenner) regarding potential analysis of Ponzi related issues.	0.9
11/01/22	Robert Loh	Correspond with counsel and T. Martin (Huron) on expansion of scope and analysis of Ponzi related issues.	0.6
11/01/22	Timothy Martin	Call with M. Boyer, A. Quintile, J. Sorondo, and R. Barnett (all Huron) regarding potential expansion of scope and impact on their analyses. Participation necessary due to workstream responsibilities.	1.0
11/01/22	Timothy Martin	Participate in internal Huron call regarding Team 2, 3 and 4 status and open document requests with A. Joseph, R. Barnett and J. Sorondo (all Huron). Participation necessary due to workstream responsibilities.	0.9
11/01/22	Timothy Martin	Discuss Ponzi issues raised in court filings and various discussions with R. Loh (Huron).	0.7
11/01/22	Timothy Martin	Correspond with R. Barnett (Huron) regarding document requests in connection with Ponzi factors.	0.3
11/01/22	Timothy Martin	Attend virtual hearing in connection with scope of examination and Huron retention.	1.9
11/01/22	Timothy Martin	Participate in call with Examiner, V. Lazar, A. Cooper (Jenner) in connection with hearing and scope.	1.0
11/01/22	Timothy Martin	Call with V. Lazar, A. Cooper (Jenner) as follow up to call with Examiner and preparation of workplan.	0.4
11/02/22	Anju Joseph	Draft correspondence related to new Ponzi scheme workplan and identify data from mining workstream to use.	0.4
11/02/22	Robert Barnett	Attention to analysis on Ponzi criteria and draft areas for further review.	1.3
11/02/22	Robert Barnett	Draft guidance to Huron team regarding Ponzi analysis.	0.6
11/02/22	Robert Barnett	Draft understanding of Ponzi discussions from court hearing and analysis to	0.7
11/02/22	Robert Barnett	Call with T. Martin (Huron) regarding Ponzi discussions at court hearing and subsequent work.	0.3

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/02/22	Timothy Martin	Call with R. Barnett (Huron) regarding information requests related to Ponzi factors.	0.3
11/03/22	Michael Boyer	Review updated Debtor production of data requests.	0.7
11/03/22	Robert Barnett	Draft approaches to assessing Ponzi criteria using third party reports and Celsius whitepaper.	2.3
11/04/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin, R. Barnett, M. Boyer (Huron) to discuss proposed analysis of custody account liabilities.	0.6
11/04/22	Michael Boyer	Participate in custody and treasury status update call with T. Martin, R. Barnett and J. Sorondo (Huron) (partial attendance). Participation necessary due to workstream responsibilities.	0.3
11/04/22	Robert Barnett	Participate in internal call to discuss status and coordination of workstreams with M. Boyer, T. Martin, J. Sorondo (Huron).	0.6
11/04/22	Timothy Martin	Lead meeting with R. Barnett, M. Boyer, J. Sorondo (Huron) regarding status of cryptocurrency analyses.	0.6
11/06/22	Jean-Louis Sorondo	Participate in call regarding Interim Report exhibits with T. Martin and R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.7
11/07/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boye re: interim report sync up on 11/07/2022 (partial participation).	0.5
11/07/22	Michael Boyer	Participate in Interim report planning call with T. Martin, R. Loh, A. Quintile	1.0
11/07/22	Michael Boyer	Participate in Interim report status update call with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.9
11/07/22	Michael Boyer	Participate in follow up call with T. Martin, R. Loh (Huron) on document requests for each workstream. Participation necessary due to workstream responsibilities.	0.3
11/07/22	Robert Loh	Call with T. Martin, M. Boyer, and A. Quintile (Huron) regarding updates to interim report schedules and analyses. Participation necessary due to workstream responsibilities.	1.0
11/07/22	Robert Loh	Participate in Interim report status update call with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.9
11/07/22	Robert Loh	Follow up call with T. Martin and M. Boyer (Huron) regarding outstanding document requests. Participation necessary due to workstream responsibilities.	0.3
11/07/22	Timothy Martin	Participate in Interim report planning call with R. Loh, M. Boyer, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.0
11/07/22	Timothy Martin	Participate in call regarding blockchain analysis for interim report with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and M. Boyer and R. Loh (Huron).	0.9
11/07/22	Timothy Martin	Follow up call with R. Loh and M. Boyer (Huron) on outstanding document	0.3
11/07/22	Timothy Martin	Analyze reconciliations prepared by company and summarize for interim outline.	1.2
11/08/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer (Huron) to discuss updates to the daily shortfall analysis and blockchain analysis (partial attendance). Participation necessary due to workstream responsibilities.	0.8
11/08/22	Michael Boyer	Participate in analysis planning call with T. Martin, R. Loh, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.0
11/08/22	Michael Boyer	Edit draft schedules review per guidance received.	0.2
11/08/22	Robert Loh	Participate in analysis planning call with T. Martin, M. Boyer, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.0
11/08/22	Timothy Martin	Call with R. Loh, M. Boyer, and A. Quintile (Huron) to guide blockchain analysis. Participation necessary due to workstream responsibilities.	1.0
11/09/22	Michael Boyer	Participate in Examiner counsel update follow up call with T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.2
11/09/22	Robert Loh	Participate in Examiner counsel update follow up call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.2

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/09/22	Timothy Martin	Follow-up call with M. Boyer and R. Loh (Huron) to discuss exhibit preparation.	0.2
11/10/22	Amanda Quintile	Meet with T. Martin, R. Barnett, R. Loh, A. Joseph, J. Sorondo (Huron) re: Celsius update call on 11/10/2022. Participation necessary due to workstream	0.9
11/10/22	Anju Joseph	Call with T. Martin, R. Barnett, R. Loh, J. Sorondo, A. Quintile (Huron) to update on tax and mining workstream and ongoing crypto analysis. Participation necessary due to workstream responsibilities.	0.9
11/10/22	Jean-Louis Sorondo	Participate in internal team call to discuss status and walk through changes to crypto related charts and exhibits. Participation necessary due to workstream	0.9
11/10/22	Robert Barnett	Participate in update call with T. Martin, R. Loh, A. Joseph, J. Sorondo, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.9
11/10/22	Robert Loh	Meet with T. Martin, R. Barnett, J. Sorondo, A. Joseph, and A. Quintile (Huron) regarding case status and ongoing analyses (partial attendance). Participation necessary due to workstream responsibilities.	0.5
11/10/22	Timothy Martin	Participate in internal call with R. Barnett, R. Loh, A. Joseph, J. Sorondo, A. Quintile (Huron) regarding update on taxes, mining and cryptocurrency workstreams. Participation necessary due to workstream responsibilities.	0.9
11/10/22	Timothy Martin	Draft workplan for chart of historical Custody holdings.	0.6
11/11/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin, R. Loh, M. Boyer and A. Quintile (Huron) to discuss status of analysis for interim report (partial attendance). Participation necessary due to workstream responsibilities.	0.4
11/12/22	Timothy Martin	Draft outline for Ponzi investigation.	0.8
11/13/22	Jean-Louis Sorondo	Participate in internal call with T. Martin, R. Loh, M. Boyer and A. Quintile to discuss coin balance analysis and draft schedules. Participation necessary due to workstream responsibilities.	0.8
11/14/22	Amanda Quintile	Call with T. Martin, M. Boyer, R. Loh (Huron) and P. Sailer (Jenner) on interim report and status of analysis.	0.8
11/14/22	Michael Boyer	Participate in status update call with P. Sailer (Jenner) and T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/14/22	Robert Loh	Participate in status update call with P. Sailer (Jenner) and T. Martin, M. Boyer, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/14/22	Timothy Martin	Call with P. Sailer (Jenner), R. Loh, M. Boyer and A. Quintile (all Huron) regarding schedules and slotting in report.	0.8
11/15/22	Michael Boyer	Participate in Interim report update communications with T. Martin, R. Loh, A. Quintile (Huron).	0.7
11/16/22	Michael Boyer	Review data analysis with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, R. Loh (Huron).	0.5
11/16/22	Michael Boyer	Review Huron schedules, provide feedback to respective authors and correspond with T. Martin, R. Loh (Huron) on Interim report updates.	0.4
11/16/22	Robert Loh	Discuss crypto analysis with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron).	0.5
11/16/22	Timothy Martin	Call with L. Raiford, P. Sailer and A. Cooper (all Jenner) regarding exhibits to	0.5
11/16/22	Timothy Martin	Correspond with Jenner regarding amended work plan.	0.2
11/17/22	Michael Boyer	Participate in draft schedules status update call with T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.3
11/17/22	Robert Loh	Participate in draft schedules status update call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.3
11/17/22	Timothy Martin	Participate in call with M. Boyer, R. Loh (both Huron) to review draft schedules. Participation necessary due to workstream responsibilities.	0.3
11/18/22	Amanda Quintile	Call with T. Martin, R. Loh, M. Boyer, R. Barnett (Huron) to review schedules and guidance from counsel (partial attendance). Participation necessary due to workstream responsibilities.	1.6

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/18/22	Jean-Louis Sorondo	Participate in internal team call to review schedules 5 and 7 in progress and other open items with T. Martin, R. Loh and M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.5
11/18/22	Michael Boyer	Participate in schedules and open items review call with T. Martin, R. Barnett, R. Loh, A. Quintile (Huron). Participation necessary due to workstream	2.1
11/18/22	Michael Boyer	Participate in status update call with T. Martin, R. Loh (Huron) in preparation for meeting with the Examiner.	1.0
11/18/22	Michael Boyer	Participate in updated schedules and open items call with T. Martin, R. Loh, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.3
11/18/22	Michael Boyer	Address questions from counsel related to price sourcing for various schedules.	0.3
11/18/22	Michael Boyer	Participate in Custody/Withhold and Pause period summary analyses review call with T. Martin, R. Loh (Huron). Participation necessary due to workstream	0.8
11/18/22	Robert Barnett	Call with Huron team regarding Crypto schedules 1-9 data sources, calculation, analyses and guidance from counsel.	2.1
11/18/22	Robert Loh	Participate in schedules and open items review call with T. Martin, R. Barnett, M. Boyer, A. Quintile (Huron) in connection with comments from Examiner counsel in preparation for filing of interim report.	2.1
11/18/22	Robert Loh	Call with T. Martin, M. Boyer (Huron) in advance of report walkthrough with the Examiner.	1.0
11/18/22	Robert Loh	Participate in updated schedules and open items call with T. Martin, M. Boyer, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.3
11/18/22	Robert Loh	Participate in Custody/Withhold and Pause period summary analyses review call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.8
11/18/22	Timothy Martin	Call with R. Loh, M. Boyer, R. Barnett, A. Quintile team to discuss analyses requested by counsel and status of same. Participation necessary due to workstream responsibilities.	2.1
11/18/22	Timothy Martin	Lead prep call in advance of meeting with Examiner to review analysis for interim report with M. Boyer and R. Loh (Huron).	1.0
11/18/22	Timothy Martin	Call with R. Loh, M. Boyer, J. Sorondo (Huron) to discuss updates to schedules and status of work.	0.3
11/18/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) to discuss custody, withhold and pause period summary analysis.	0.8
11/19/22	Amanda Quintile	Meet with T. Martin, and M. Boyer (Huron) to review and make charts for Celsius interim report on 11/19/2022.	2.1
11/19/22	Robert Loh	Meet with T. Martin and A. Quintile (Huron) to review requests for additional charts for interim report.	2.1
11/19/22	Timothy Martin	Call with R. Loh and A. Quintile (Huron) to discuss requested charts for interim report.	2.1
11/21/22	Michael Boyer	Participate in Examiner report final planning call with T. Martin and R. Loh (Huron). Participation necessary due to workstream responsibilities.	2.2
11/21/22	Michael Boyer	Call with Examiner, V. Lazar, A. Cooper, C. Steege, L. Raiford, S. Weiss, S. Stappert (Jenner), R. Loh, R. Barnett, T. Martin (Huron) workplan for report.	1.8
11/21/22	Robert Barnett	Call with Examiner, V. Lazar, A. Cooper, C. Steege, L. Raiford, S. Weiss, S. Stappert (Jenner), R. Loh, M. Boyer, T. Martin (Huron) to discuss final report scope and workplan.	1.8
11/21/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) to plan for final Examiner report.	2.2
11/21/22	Robert Loh	Participate in meeting with S. Pillay (Examiner), V. Lazar, A. Cooper, C. Steege, L. Raiford, S. Weiss, S. Stappert (Jenner), T. Martin, R. Barnett and M. Boyer (Huron) regarding final report planning and document requests. Participation necessary due to workstream responsibilities.	1.8

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/21/22	Robert Loh	Review and comment on document requests and potential interview subjects in connection with final report objectives.	1.1
11/21/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding documents available and necessary for final report (partial participation).	1.1
11/21/22	Timothy Martin	Call with Examiner and her counsel, R. Loh, R. Barnett and M. Boyer (Huron) in connection with planning for final report.	1.8
11/22/22	Robert Loh	Email correspondence with counsel regarding open items and document requests.	0.4
11/22/22	Timothy Martin	Update Debtor request list and provide to Jenner.	0.8
11/23/22	Timothy Martin	Review notes from employee interviews and prepare additional witness outlines.	1.5
11/28/22	Michael Boyer	Participate in workstream status update call with T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.5
11/28/22	Robert Loh	Participate in workstream status update call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.5
11/28/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) in connection with request for updated workplan.	0.5
11/28/22	Timothy Martin	Call with A. Cooper, L. Raiford and K. Sadeghi (Jenner) to discuss supplemental request list.	1.4
11/30/22	Amanda Quintile	Meet with T. Martin, M. Boyer, R. Loh and J. Olivo (Huron) re: Celsius update on 11/30/2022 (partial attendance).	0.8
11/30/22	Jason Olivo	Participate in crypto team status meeting call with T. Martin, R. Loh, M. Boyer and A. Quintile (Huron) in connection with Crypto balances reported on financial statements (partial participation).	1.0
11/30/22	Michael Boyer	Participate in workstream status update call with T. Martin, R. Loh, A. Quintile, J. Olivo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/30/22	Robert Barnett	Prepare interview questions for call with Celsius mining employee.	0.7
11/30/22	Robert Loh	Participate in workstream status update call with T. Martin, M. Boyer, A. Quintile, J. Olivo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/30/22	Timothy Martin	Participate in workstream status update call with R. Loh, A. Quintile, J. Olivo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/30/22	Timothy Martin	Prepare summary workplan for final report.	1.7

Total: Investigation Planning and Analysis

102.7

Task Code 6: Communications with Parties in Interest			
Date	Professional	Description	Hours
11/02/22	Timothy Martin	Call with A. Ciriello (A&M) regarding open requests.	0.2
11/04/22	Robert Loh	Participate in call with Elementus re: analyses performed to date and follow up data requests.	1.0
11/08/22	Timothy Martin	Correspond with A&M regarding open requests for reconciliations of assets and liabilities.	0.4
11/09/22	Timothy Martin	Draft email to A&M regarding reconciliation of customer liabilities.	0.2
11/10/22	Timothy Martin	Participate in call with blockchain services company regarding capabilities.	0.7
11/22/22	Timothy Martin	Call with A. Cierello (A&M) regarding open requests.	0.7
11/28/22	Robert Loh	Email correspondence with Debtor's financial advisor re: data room access for Huron professionals.	0.2
11/29/22	Robert Loh	Email correspondence with A&M regarding information not included with document production.	0.3

Total: Communications with Parties in Interest

3.7

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
11/01/22	Robert Barnett	Call with S. Gillis, M. Root and G. Morse (Jenner) regarding witness interview preparation.	0.5
11/01/22	Robert Loh	Prepare outline of potential questions for upcoming witness interview (current employee).	0.9
11/01/22	Robert Loh	Prepare outline of potential questions for upcoming witness interview (former employee).	0.6
11/01/22	Timothy Martin	Prepare outline with annotated documents for interview of risk employee.	0.9
11/02/22	Robert Barnett	Review 2018 Celsius business whitepaper in connection with preparing for witness interview.	1.1
11/02/22	Robert Loh	Prepare for interview of current employee.	1.2
11/02/22	Robert Loh	Prepare for interview of former employee.	0.6
11/02/22	Timothy Martin	Prepare for interview of Celsius employees.	1.6
11/02/22	Timothy Martin	Participate in call with L. Raiford (Jenner) regarding interview of Celsius treasury employee.	0.3
11/02/22	Timothy Martin	Call with L. Raiford (Jenner) regarding preparation for interview of Celsius treasury employee.	0.3
11/03/22	Robert Barnett	Correspond with counsel on interview prep of tax manager.	0.2
11/03/22	Robert Barnett	Call with A. Joseph (Huron) on interview prep of tax manager.	0.4
11/03/22	Robert Loh	Participate in witness interview with A. Cooper, K. Sadeghi, A. Hemley-Bronstein (Jenner) and T. Martin (Huron).	2.0
11/03/22	Robert Loh	Participate in witness interview with A. Cooper, K. Sadeghi, L. Raiford, E. Petry (Jenner) and T. Martin (Huron).	2.0
11/03/22	Robert Loh	Participate in witness interview debrief with A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek, E. Petry (Jenner) and T. Martin (Huron).	0.5
11/03/22	Robert Loh	Revise witness interview outline for current employee.	0.4
11/03/22	Timothy Martin	Participate in interview of former Celsius employee, A. Cooper, K. Sadeghi, A. Hemley-Bronstein (Jenner) and R. Loh (Huron).	2.0
11/03/22	Timothy Martin	Participate in interview of former Celsius employee with A. Cooper, K. Sadeghi, L. Raiford, E. Petry (Jenner) and R. Loh (Huron).	2.0
11/03/22	Timothy Martin	Participate in debrief meeting with A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek, E. Petry (Jenner) and R. Loh (Huron) regarding interview of Celsius treasury	0.5
11/03/22	Timothy Martin	Update outline in preparation for interview of Celsius employee.	0.8
11/03/22	Timothy Martin	Review of Daily Reports in preparation for interview of former Celsius employee and discuss interview prep with L. Raiford (Jenner).	0.4
11/04/22	Robert Loh	Participate in witness interview with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron). Participation necessary due to knowledge of topics discussed.	2.0
11/04/22	Timothy Martin	Participate in interview of Celsius innovation and compliance employee with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and R. Loh (Huron).	2.0
11/04/22	Timothy Martin	Participate in follow-up discussion with Examiner and A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) regarding interview of Celsius innovation and compliance employee.	0.5
11/04/22	Timothy Martin	Prepare for interview of Celsius innovation and compliance employee.	1.3
11/04/22	Timothy Martin	Call with L. Raiford (Jenner) regarding coordination of interview questions.	0.3
11/07/22	Robert Barnett	Prepare for tax management interviews by reviewing agendas, providing additional questions, and review of documents for interviews.	0.7
11/08/22	Anju Joseph	Participate in witness interview with G. Morse, M. Root, S. Gillis (Jenner), R. Barnett (Huron), S. Hardy, D. Latona, A. Sexton, S. Cantor (K&E).	3.0

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
11/08/22	Anju Joseph	Call following interview with S. Gillis, G. Morse, M. Root (Jenner) and R Barnett (HBA) on tax matters.	0.2
11/08/22	Robert Barnett	Participate in interview of tax manager, G, Morse, M. Root, S. Gillis (Jenner), A. Joseph (Huron), and counsel from K&E.	3.0
11/08/22	Robert Barnett	Debrief with G. Morse, M. Root, and S. Gillis (Jenner) and A. Joseph (Huron) immediately following tax employee interview.	0.1
11/09/22	Anju Joseph	Interview with tax staff, G. Morse, M. Root, S. Gillis (Jenner), R. Barnett (Huron), D. Latona, A. Sexton, S. Cantor (K&E).	2.8
11/09/22	Robert Barnett	Participate in interview with tax manager G. Morse, M. Root, S. Gillis (Jenner), A. Joseph (Huron), D. Latona, A. Sexton, S. Cantor (K&E).	2.8
11/11/22	Anju Joseph	Interview with E&Y witness, G. Morse, M. Root, and S. Gillis (Jenner), R. Barnett (Huron) A. Sexton, D. Latona, S. Cantor (K&E) and E&Y counsel.	1.8
11/11/22	Anju Joseph	Follow-up discussion with G. Morse, M. Root, and S. Gillis (Jenner) immediately following E&Y interview.	0.4
11/11/22	Robert Barnett	Participate in interview with outside consultant witness with M. Root, and S. Gillis (Jenner), A. Joseph (Huron), A. Sexton, D. Latona, S. Cantor (K&E).	1.8
11/13/22	Timothy Martin	Participate in interview of Celsius employee with A. Cooper, L. Raiford, K. Sadeghi (Jenner).	1.2
11/14/22	Anju Joseph	Prepare for interview with CFO mining by reviewing analysis compiled and drafting potential areas to address.	1.8
11/14/22	Timothy Martin	Update draft outline for interview of Celsius crypto management employee.	1.3
11/15/22	Robert Loh	Participate in witness interview of current Debtor officer, A. Cooper, L. Raiford, K. Sadeghi (Jenner).	2.0
11/15/22	Timothy Martin	Participate in interview of Celsius crypto management employee, A. Cooper, L. Raiford, K. Sadeghi (Jenner).	2.0
11/15/22	Timothy Martin	Review of waterfall reports in preparation for interview of Celsius cryptocurrency management employee.	1.4
11/16/22	Timothy Martin	Participate in interview of coin deployment employee, A. Cooper, K. Sadeghi, L. Raiford, P. Sailer, M. Onibokun (Jenner).	1.5
11/16/22	Timothy Martin	Participate in interview of custody employee, A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner).	1.7
11/16/22	Timothy Martin	Review and update outline for interview of coin deployment employee.	0.9
11/16/22	Timothy Martin	Review notes from interview of custody employee, and coin deployment employee.	0.5
11/17/22	Robert Loh	Participate in interview of Celsius executive, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin (Huron).	1.1
11/17/22	Robert Loh	Participate in meeting with Withhold customers, counsel and K. Sadeghi, P. Sailer (Jenner) and T. Martin (Huron).	0.9
11/17/22	Timothy Martin	Participate in interview of Celsius executive with A. Cooper, L. Raiford, K. Sadeghi (Jenner) and R. Loh (Huron).	1.1
11/17/22	Timothy Martin	Participate in interview of withhold customers and K. Sadeghi, P. Sailer (Jenner) and R. Loh (Huron).	0.9
11/17/22	Timothy Martin	Respond to P. Sailer (Jenner) regarding topics for interview of custody employee, and follow-up correspondence with A. Cooper (Jenner) regarding interview of Celsius custody employee.	0.4
11/21/22	Anju Joseph	Interview with mining management, E. Savner, C. Shier (Jenner), K&E advisors on utility and hosting costs and strategy.	1.4
11/21/22	Robert Barnett	Participate in interview of mining employee, E. Savner and C. Sheir (Jenner) regarding mining hosting and energy/utility strategy, operations and expense.	1.4

Total: Witness Interviews

63.4

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/04/22	Michael Boyer	Participate in draft report schedules call with T. Martin, R. Loh (Huron) to review content in Examiner Report.	1.2
11/04/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review drafts of schedules and exhibits for inclusion in Examiner Report.	1.2
11/04/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) to review drafts for inclusion in Examiner Report.	1.2
11/06/22	Robert Loh	Meet with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding analyses and document needs in connection with interim report.	1.7
11/06/22	Robert Loh	Meet with T. Martin and J. Sorondo (Huron) re: analyses for Examiner's Interim Report. Participation necessary due to workstream responsibilities.	0.7
11/06/22	Timothy Martin	Call with K. Sadeghi, L. Raiford, A. Cooper, P. Sailer (Jenner) and R. Loh (Huron) to review draft report outline and related analyses.	1.7
11/06/22	Timothy Martin	Meet with R. Loh and J. Sorondo (Huron) on analysis to include in Examiner's Interim Report. Participation necessary due to workstream responsibilities.	0.7
11/06/22	Timothy Martin	Review of updated report outline and supplement with transaction related data.	1.6
11/07/22	Timothy Martin	Call with L. Raiford (Jenner) regarding drafting of report sections.	0.3
11/07/22	Timothy Martin	Update draft interim report outline for information related to Custody accounts.	1.4
11/08/22	Michael Boyer	Participate in report outline discussion with A. Cooper, P. Sailer, L. Raiford, K. Sadeghi (Jenner) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.9
11/08/22	Michael Boyer	Participate in draft schedules review call with T. Martin and R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.5
11/08/22	Robert Loh	Participate in report outline discussion with A. Cooper, P. Sailer, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.9
11/08/22	Robert Loh	Participate in draft schedules review call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.5
11/08/22	Timothy Martin	Call with A. Cooper, P. Sailer, L. Raiford, K. Sadeghi (Jenner) and M. Boyer and R. Loh (Huron) regarding exhibits to draft interim report. Participation necessary due to workstream responsibilities.	0.9
11/08/22	Timothy Martin	Call with M. Boyer and R. Loh (Huron) for edits to draft schedules.	0.5
11/09/22	Michael Boyer	Participate in Interim report update call with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Huron) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	1.1
11/09/22	Michael Boyer	Draft commentary for Interim Report on coin variance analysis.	0.4
11/09/22	Robert Loh	Participate in Interim report update call with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Huron) and T. Martin, M. Boyer (Huron). Participation necessary due to	1.1
11/09/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer, K. Sadeghi (Huron), R. Loh and M. Boyer (Huron) on analysis to include in Interim report. Participation necessary due	1.1
11/10/22	Michael Boyer	Participate in various Interim report update communications with T. Martin, R. Loh (Huron), A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) (partial attendance).	0.8
11/10/22	Robert Loh	Participate in various Interim report update communications with T. Martin, M. Boyer (Huron), A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) (partial	1.3
11/10/22	Timothy Martin	Participate in call with R. Loh, M. Boyer (both Huron) and A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) regarding schedules for interim report.	1.6
11/11/22	Michael Boyer	Participate in Examiner interim report update call with S. Pillay (Examiner), K. Sadeghi, A. Cooper, L. Raiford, V. Lazar (Jenner) and T. Martin, R. Loh (Huron).	1.7

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/11/22	Robert Loh	Participate in Examiner interim report update call with S. Pillay (Examiner), K. Sadeghi, A. Cooper, L. Raiford, V. Lazar (Jenner) and T. Martin, M. Boyer	1.7
11/11/22	Timothy Martin	Call with Examiner and A. Cooper, L. Raiford, K. Sadeghi, V. Lazar (Jenner) and M. Boyer and R. Loh (Huron) regarding financial information charts and analysis in Interim report.	1.7
11/11/22	Timothy Martin	Review draft schedules for consistency in data.	1.8
11/11/22	Timothy Martin	Prepare for call with Examiner to review draft charts for interim report.	0.2
11/12/22	Michael Boyer	Provide edits to draft Examiner report.	0.8
11/12/22	Robert Loh	Call with A. Cooper, P. Sailer (both Jenner) and T. Martin (Huron) to discuss draft report.	1.9
11/12/22	Timothy Martin	Review and edits draft exhibits to Examiner's report.	3.1
11/12/22	Timothy Martin	Review and comment on draft of Custody section of Examiner report.	2.3
11/12/22	Timothy Martin	Provide edits to draft Examiner's report.	2.3
11/12/22	Timothy Martin	Update sources for charts and tables for inclusion in draft Examiner's report.	2.1
11/12/22	Timothy Martin	Call with A. Cooper and P. Sailer (both Jenner) and R. Loh (Huron) to discuss draft report.	1.9
11/12/22	Timothy Martin	Review of source materials and provide listing to counsel.	0.6
11/13/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer, J. Sorondo (Huron) re: Celsius update.	0.8
11/13/22	Amanda Quintile	Prepare for meeting with Huron team re: interim report touch base.	0.7
11/13/22	Michael Boyer	Participate in status update call with T. Martin, R. Loh, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8
11/13/22	Robert Loh	Participate in status update call with T. Martin, M. Boyer, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8
11/13/22	Timothy Martin	Call with R. Loh, J. Sorondo, A. Quintile and M. Boyer (all Huron) to review draft scheduled and updates to report.	0.8
11/14/22	Michael Boyer	Provide edits to custody account creation section of draft Examiner report.	1.2
11/14/22	Michael Boyer	Provide edits to background section of draft Examiner report.	0.8
11/14/22	Michael Boyer	Update draft schedules based on Examiner counsel comments.	0.5
11/14/22	Robert Loh	Meet with A. Cooper, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding analyses and schedules for inclusion in interim report.	2.0
11/14/22	Robert Loh	Meet with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding analyses and schedules for inclusion in interim report.	1.3
11/14/22	Robert Loh	Review draft interim report and outline proposed edits and follow up analyses.	2.2
11/14/22	Robert Loh	Prepare various graphs and charts for potential inclusion in interim report.	0.9
11/14/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer (all Jenner) and R. Loh regarding crypto analysis for interim report.	2.0
11/14/22	Timothy Martin	Call with A. Cooper, K. Sadeghi, L. Raiford (all Jenner) and R. Loh (Huron) regarding status of report and analyses.	1.3
11/14/22	Timothy Martin	Review of draft exhibits for inclusion in examiner's report.	1.6
11/14/22	Timothy Martin	Correspond with P. Sailer (Jenner) regarding letters sent from creditors to the Examiner and report preparation.	0.4
11/15/22	Amanda Quintile	Call with T. Martin, R. Loh, J. Sorondo and M. Boyer to discuss schedules in progress.	0.8
11/15/22	Jean-Louis Sorondo	Participate in internal team call to discuss schedules in progress.	0.8
11/15/22	Michael Boyer	Participate in Examiner report analysis status update call with T. Martin, R. Loh, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/15/22	Robert Loh	Participate in Examiner report analysis status update call with T. Martin, M. Boyer, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8
11/15/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer and K. Sadeghi (all Jenner) to walkthrough draft of report and preparation for interviews.	0.6
11/15/22	Timothy Martin	Participate in call with M. Boyer, R. Loh, A. Quintile and J. Sorondo (all Huron) to review and edit analyses for draft report. Participation necessary due to workstream responsibilities.	0.8
11/15/22	Timothy Martin	Review of most current draft of interim report.	1.2
11/16/22	Amanda Quintile	Meet with Huron team on edits to schedules with T. Martin, R Loh, M. Boyer, and J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.1
11/16/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin, R. Loh, M. Boyer, A. Quintile (Huron) to review schedules and charts in progress (partial attendance).	0.8
11/16/22	Michael Boyer	Participate in draft schedule review call with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, R. Loh (Huron).	1.7
11/16/22	Michael Boyer	Participate in draft schedules review call with T. Martin, R. Loh, J. Sorondo, A. Quintile (Huron).	1.3
11/16/22	Robert Loh	Meet with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron) to review drafts of schedules and exhibits for interim report.	1.7
11/16/22	Robert Loh	Meet to review draft schedules with T. Martin, M. Boyer, J. Sorondo, A. Quintile (Huron).	1.3
11/16/22	Timothy Martin	Call with L. Raiford, P. Sailer and A. Cooper (all Jenner), M. Boyer and R. Loh (Huron) regarding reviewer comments on draft report.	1.7
11/16/22	Timothy Martin	Review draft schedules and related revisions to incorporate per guidance from counsel with R. Loh, M. Boyer, J. Sorondo, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.3
11/16/22	Timothy Martin	Review and edit section of draft report related to pause in withdrawals.	0.7
11/17/22	Michael Boyer	Participate in draft schedules status update call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, R. Loh (Huron).	1.4
11/17/22	Robert Loh	Participate in draft schedules status update call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, M. Boyer (Huron).	1.4
11/17/22	Timothy Martin	Call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and M. Boyer, R. Loh (Huron) to walk through open items and schedules.	1.4
11/17/22	Timothy Martin	Review updated draft report and address comments.	1.6
11/17/22	Timothy Martin	Correspond with P. Sailer (Jenner) regarding comments in draft report.	0.3
11/18/22	Anju Joseph	Review interim report and reconcile balances used in report to schedules.	1.6
11/18/22	Anju Joseph	Review Schedule 5 and annotate suggested edits.	1.3
11/18/22	Anju Joseph	Review Schedule 7-9 and annotate suggested edits.	1.2
11/18/22	Anju Joseph	Review Schedule 1-4 and annotate suggested edits.	1.0
11/18/22	Anju Joseph	Review Schedule 6 and annotate suggested edits.	1.1
11/18/22	Anju Joseph	Review draft interim report on mining and hosting.	0.6
11/18/22	Anju Joseph	Edit mining and hosting schedule for QC items identified.	0.4
11/18/22	Michael Boyer	Participate in portion of Examiner report walkthrough call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, R. Loh (Huron) (partial attendance).	1.0
11/18/22	Robert Barnett	Call with T. Martin (Huron) regarding review of schedules and reconciliation.	0.3
11/18/22	Robert Barnett	Review draft interim report, custody/withheld analyses and schedules reconciliation and propose edits.	2.7
11/18/22	Robert Loh	Participate in portions of Examiner report walkthrough call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, M. Boyer (Huron) (partial attendance).	1.9

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/18/22	Timothy Martin	Call with L. Raiford, P. Sailer and A. Cooper, K. Sadeghi, L. Pelanek (all Jenner) and R. Loh and M Boyer (Huron) walking through report and exhibits for final	1.9
11/18/22	Timothy Martin	Call with R. Barnett (Huron) regarding review of documents using same sources.	0.3
11/18/22	Timothy Martin	Review and draft comments to draft interim report.	1.7
11/18/22	Timothy Martin	Address one-off questions from counsel in connection with edits to draft report.	0.9
11/18/22	Timothy Martin	Draft explanatory notes to report exhibits.	1.2
11/18/22	Timothy Martin	Review comments from counsel on explanatory notes to exhibits.	0.3
11/19/22	Amanda Quintile	Call with T. Martin, M. Boyer, R. Loh (Huron) to review draft exhibits.	0.4
11/19/22	Michael Boyer	Participate in draft Examiner interim report review call with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer (Jenner) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	2.7
11/19/22	Michael Boyer	Participate in final walkthrough of exhibits and charts for Examiner's interim report with V. Lazar, L. Raiford, (Jenner) and T. Martin, R. Loh (Huron).	1.8
11/19/22	Michael Boyer	Participate in status update call with T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.4
11/19/22	Robert Loh	Meet with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron) to review examiner interim report draft.	2.7
11/19/22	Robert Loh	Participate in final walkthrough of exhibits and charts for Examiner's interim report with V. Lazar, L. Raiford, L. Pelanek (Jenner) and T. Martin, M. Boyer (Huron).	1.8
11/19/22	Robert Loh	Participate in status update call with T. Martin, M. Boyer, A. Quintile (Huron) to review draft exhibits. Participation necessary due to workstream responsibilities.	0.4
11/19/22	Robert Loh	Prepare support files for interim report analyses and exhibits.	3.1
11/19/22	Robert Loh	Review updated draft of interim report and outline potential revisions and clarifications.	2.8
11/19/22	Timothy Martin	Participate in drafting session with counsel and M. Boyer and R. Loh (Huron) in connection with interim report. Participation necessary due to workstream responsibilities.	2.7
11/19/22	Timothy Martin	Participate in final walkthrough of exhibits and charts for Examiner's interim report with V. Lazar and R. Laiford (Jenner), R. Loh and M. Boyer (Huron) to walk through and edit report.	1.8
11/19/22	Timothy Martin	Call with L. Raiford and A. Cooper (both Jenner) to discuss edit to executive summary.	0.6
11/19/22	Timothy Martin	Call with M. Boyer, A. Quintile and R. Loh (all Huron) to review draft at request of counsel.	0.4
11/19/22	Timothy Martin	Revise draft charts as requested by Jenner in connection with interim report.	1.1
11/20/22	Timothy Martin	Read through of interim report for purpose of outlining information necessary for final report.	0.6
11/21/22	Anju Joseph	Review and comment on cryptocurrency sections of most recent report draft.	2.8
11/21/22	Timothy Martin	Call with A. Cooper regarding workplan for final report.	0.3
11/30/22	Timothy Martin	Call with L. Raiford (Jenner) regarding coordination of workflow for final report and potential demonstratives.	0.8

Total: Report Preparation and Drafting

133.6

Task Code 9: Business Operations

Date	Professional	Description	Hours
11/02/22	Richard Manza	Compile financial analysis addressing trends in the financial statements to supplement Ponzi analysis.	2.4
11/02/22	Timothy Martin	Call with C. Brown (Huron) regarding internal analysis of valuation and waterfall.	0.3
11/03/22	Richard Manza	Consolidate financial statements using data provided by the Debtor for quarterly activity during the periods Sept 2021 to June 2022.	1.9
11/03/22	Richard Manza	Analyze quarterly financial for 2021-2022 for trends in P&L and Balance Sheet activity.	1.6
11/28/22	Jason Olivo	Analyze Q4 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	1.2
11/28/22	Jason Olivo	Analyze Q2 2022 Celsius prepared financial statements to trial balance and detail to verify balances.	1.1
11/28/22	Jason Olivo	Analyze Q3 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	0.9
11/28/22	Jason Olivo	Analyze Q1 2022 Celsius prepared financial statements to trial balance and detail to verify balances.	0.8
11/29/22	Jason Olivo	Analyze Q3 2020 Celsius prepared financial statements to trial balance and detail to verify balances.	1.9
11/29/22	Jason Olivo	Analyze Q2 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	1.8
11/29/22	Jason Olivo	Analyze Q4 2020 Celsius prepared financial statements to trial balance and detail to verify balances.	1.8
11/29/22	Jason Olivo	Analyze Q1 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	1.7
11/29/22	Jason Olivo	Analyze Q2 2020 Celsius prepared financial statements to trial balance and detail to verify balances.	0.8

Total: Business Operations

18.2